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Insert/Encart **Tax** Guide de l'impôt

Vol. 44, No. 2 — February 1997 février

## Copyright Legislation Ambushed by the Heritage Committee

endurance — rather than terms to describe warring nations or Olympic competition these have been the hallmarks of the proposed Canadian copyright legislation known as Bill C-32.

For those who are just tuning in to the copyright saga, "angst' tefers to the cumulative efforts of CAUT, the Association of Universities and Colleges of Canada (AUCC), the Canadian Association of Research Libraries (CARL), the Association of Canadian Community Colleges (ACCC), the Canadian School Boards Association (CSBA), and the Canadian Teachers' Federation (CTF).

This informal consortium presented oral and written briefs before the Standing Committee on Canadian Heritage on Oct. 30, 1996. These presentations were the response of Canadian educators to the second phase of Bill C-32 as tabled by Sheila Copps in Aptil

Since phase one of the bill had dearly favoured the interests of the creators of works subject to copyright, phase two was promised to facilitate a balance between the interests of creators and the needs

As the representative of both creators and usets, CAUT entered the arena to assure this balance was indeed achieved and that the necessary exemptions from copyright infringement for educational institutions would be firmly entrenched in the new legislation.

CAUT was in combat with the strong lobby of the publishers; but more importantly, CANCOPY, the licensing monopoly, fought long and hard to exclude libraties, educators and students from any copyright immunity.

CAUT local and provincial associations, committees and executives mobilized to provide support, and resolutions were passed by university senates. On Nov. 18, 1996, a joint letter signed by CAUT, AUCC, ACCC, CSBA, and CTF was sent to Clifford Lincoln, chait of the Standing ComMinister of Canadian Heritage

The letter requested amendments to protect CAUT membets from liability for statutory damages in the absence of fraudulent intent and irrespective of whether the institution had a licensing agreement with CANCOPY.

In addition, CAUT sent a letter addressing the need for the educational exceptions, inter-library loan provisions, the expansion of the exceptions for the visually impaired to include all who are perceptually disabled and a complete overhaul of the criminal and civil

Attached to that letter and in direct response to the request for additional information from Heritage Committee member Mauril Bélanger, CAUT provided the committee with a detailed legal analysis of the potential Charter of Rights challenges attracted by the bill's draconian criminal sanctions.

See COPYRIGHT... Page 7 1887



## L'enseignement postsecondaire unit ses forces

ANS UN GESTE SANS PRÉcédent, des organismes du milieu de l'enseignement postsecondaire à Ottawa ont uni leurs forces pour exercer des pressions sur le gouvernement fédéral. Cette collaboration se fait surtout sentir dans les domaines de la recherche, de l'aide financière aux étudiants, du droit d'auteur et dans la lutte contre la TPS imposée aux livres et aux revues.

## La recherche universitaire

L'Association des universités et collèges du Canada (AUCC), l'ACPPU et le Consortium canadien pour la techerche ont créé cet automne un projet commun pout le financement de la techerche par le fédéral. Ce projet demande au gouvernement fédéral d'établit un programme de financement des infrastructures pour la recherche

Les trois organismes revendiquent un financement pour les nouveaux chercheurs, des bourses de transition permettant aux étudiants diplômés d'effectuer du travail ptatique dans des entreprises ou dans la collectivité, une aide financière pour rajeunir les infrastructures de la recherche dans les universités, de l'aide pour commercialiser la recherche et mettre sur pied des carrefouts de recherche et d'information communautaires, comme l'a suggéré récemment la Fédération canadienne des sciences humaines et

Le groupe est également en faveur d'un financement renouvelé des trois conseils subventionnaires et des centres d'excellence.

Il a soumis un mémoire conjoint au Comité des finances de la Chambte des communes qui s'est montré sympathique à nombre des propositions du groupe dans son rapport déposé en décembre.

## L'aide financière aux étudiants

L'ACPPU, l'AUCC, la Fédération canadienne des étudiantes et étudiants (FCEE), l'Alliance canadienne des associations étudiantes et l'Association canadienne des responsables de l'aide financière aux étudiants ont convenu en janvier

Voir FORCES... à la page 4 1887

# PSE Groups Join Forces in Ottawa

HERE IS UNPRECEDENTed cooperation in federal lobbying between highet education organizations in Ottawa this academic year. This co-operation is evident in such areas as research, student aid, copyright and opposition to the GST being charged on books and maga-

## University Research

CAUT, the Association of Universities and Colleges of Canada (AUCC) and the Canadian Consortium fot Research jointly created a proposal this fall for federal funding of research. It called on the federal government to bring in an infrastructure program for university research.

It asked for funding for new researchers, transition awards to allow postgraduate students to do practical work in business or in the community, support for the decaying physical research infrastructure of universities, assistance in commercialization of research, and community research shops as recently suggested by the Humanities and Social Sciences Federation of

The group also favours tenewed funding of the three granting councils and of the Centres of

A joint brief was presented by the organizations to the Commons Finance Committee, whose report

See PSE... Page 5 00

7

### INSIDE L'INTÉRIEUR



Tax Software



Pornography on the Net



Bug's Eye View of

December Amendments to Copyright.

Looting a Nation.

Classifieds .....

20 Éditorial. ....

## HIGHLIGHTS

World News Pages 6 & 7

The summer university in Tuzla, Bosnia-Herzegovina - a program of summer courses at the University of Tuzla in 1996 was so successful, another series has been planned for 1997. See A New Bosnia Means Rebuilding Its Universities.

International Women's Day on March 8 provides a time to both reflect and act on what has happened in the lives of women during the past year. See A Time to Reflect on Health.

Afghanistan has lost its past to war. Great palaces and mansions are destroyed, historical monuments have been shelled, the National Museum is rubble. Every item of state treasure has been smashed, sold or stolen. Few countries have been so systematically taped by their own people. See Lost Forever: A Nation's Heritage Looted by its Own People.

The University of Winnipeg has been welcoming WUSC refugee students each year since the beginning of the 1980s. Thar makes Winnipeg one of the first campuses to join a program that has successfully plucked more than 400 students out of refugee camps around the world and given them a new start in Canada. See Winnipeg Welcomes Refugees.

Letters Page 8

New Media Page 9

Privacy on the PC - Learning to erase your footprints on the information highway.

Page 10

Final Call for Nominations -CAUT Officer Positions & Standing Committees

## EN BREF

Courrier Page 8

Page 10

Dernier rappel de candidatures aux postes dirigeants de l'ACPPU et aux comités permanents de l'ACPPU

Annonces classées Page II

## CASE BRIEF

Supreme Court Ruling

The Supreme Court of Canada has ruled that parties to a collective agreement may negotiate a contractual no-discrimination clause that differs from the provisions found in human rights legislation, if the effect is to provide greater protection for employees under the collective agreement.

## CORRECTION

The photo on page one of the January issue of the Bulktin should have included the photo credit: "Courtesy of the Department of University Communications, Queen's University."

## LETTERS



## COURRIER

## Book taxes — living behind a paper curtain

The article on "The GST & Books" in your January issue did a fine job of outlining some, but not all, of the problems caused by taxation on books. I am especially concerned with the effect that taxes on books have on the free flow of printed matter into this country. It makes no difference whether the tax is GST, PST, a new harmonized tax, or an import duty: all such levies, if they must be collected as books enter the country, serve as obstacles that restrict Canadians' access to material published in other

The difficulty is not limited to increased costs to readers. Many booksellers will no longer import books unless they can do so from distributors who already have arrangements for handling GST paperwork. Without such arrangements, the burden for the bookseller is onerous, especially when books must be returned. This means that books from smaller distributors, not to mention independent presses, are unlikely to find their way into stores here.

Further, the fee for collection of the GST by Canada Post is levied per parcel, so that a given order from a distributor may require the payment of multiple fees if the whole order cannot be filled at once (as when books are temporarily out of stock). This is another disincentive to the importa-

If I order books directly by mail, I had better be in town when they arrive, or they will be teturned to the sender in a few weeks for the want of a few dollars in GST plus fee. If foreign publishers decide to send me complimentary or teview copies of books, they had better not do so when I am out of town, or the books will come back. And if I want to order a few more copies of my own book from a foreign publisher who has published it, I will have to pay to get them into the country, even for the purpose of sending them out

This is why I feel that I am living behind a paper curtain. That curtain will not rise until all taxes on books are lifted.

> ROGER GREENWALD Innis College, University of Toronto

Award of Merit

## ACS Calls for Nominations

HE STUDY OF CANADA FOSTERS AN UNDERSTAND-ing of ourselves, illuminating the diversity of the Canadian experience. Those who have contributed to this ongoing project deserve high praise. To acknowledge contributions to the development of Canadian studies in Canada, the Association for Canadian Studies (ACS) created the Award of Merit

Since 1983, the Award of Merit is given annually to a person, group, or organization who has continuously and significantly contributed to the development and/or dissemination of knowledge about Canada. Nominees may include researchers, teachers, administrators, project teams, companies, organizations, writers, editors, and members of the media. Nominees must be residents of Canada; members of the ACS Board of Directors are only eligible two years after the

Recipients receive a prize of \$500 and are invited to the ACS's annual banquet, where they are presented with a certificate by the President of the Association in acknowledgement of their accomplishments.

To nominate an individual, group or organization for the 1997 Award of Merit, nominators should send a letter introducing the nominee, the nominee's curriculum vitae, and letters of support. The nomination deadline is March 1, 1997.

Please send you nominations to: Award of Merit Commitree, Association for Canadian Studies, c/o UQAM, P.O. Box 8888, Stn. Centre-Ville, Montréal, Québec H3C 3P8.

Award sponsored by the Royal Bank of Canada Charitable Foundation.

## High praise for part in UNESCO process

In a brief article (vol 43, no 9), you report on the latest step in the UNESCO saga in adopting the statement on rights and responsibilities of higher education teaching personnel. In passing, the article notes that CAUT Executive Director Donald Savage has been a consultant in the

May I be a little mote fullsome? Don has been the inspiration for this work within the International Conference of University Teachers' organizations. He has generated the key concepts and worked on the details over a long period. His expertise and undetstanding are regarded by those of us in other higher education organizations as quite outstanding.

The AUT in the UK certainly feels a profound sense of debt. Still more important, generations of higher education professionals throughout the world will also do so. Equally, I feel certain that the CAUT's remarkable role will be held in equal esteem.

DAVID TRIESMAN

General Secretary, Association of University Teachers

## COMMENTS? **OUESTIONS?**

Letters fot publication are welcome. Maximum 300 words. Publication is at the sole discretion of CAUT. CAUT will not normally print letters about individual local grievances nor those which, in its judgment, are libellous or defamatory, are on subjects which are not within the purview of CAUT's activities, or have been sufficiently discussed by other letter writers.

CAUT, 2675 Queensview Drive, Ottawa, ON K2B 8K2; Fax: 613/820-2417; EMAIL: DUHAIME @CAUT.CA

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## CAUT 🕮 ACPPU

EXECUTIVE DIRECTOR/DIRECTEUR GÉNÉRAL: DONALD C. SAVAGE ASSOCIATE EXECUTIVE DIRECTOR/DIRECTEUR GÉNÉRAL ASSOCIÉ: GORDON PICHE MANAGING EDITOR/RÉDACTRICE EN CHEF: LIZA DUHAIME

EDITORIAL ASSISTANT/ADJOINTE A LA RÉDACTION: LOUISE D'ANJOU ADVERTISING AND CIRCULATION/PUBLICITÉ ET DIFFUSION: STELLA MAZZAROLO

TRANSLATION/TRADUCTION: LOUISE CARON GRAPHIC DESIGN/GRAPHISME: KEVIN ALBERT

Published by the Canadian Association of University Trachers, 2675 Queriasview Drive, Ortawa, Ontario K28 8K2 613/820-2270.

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The CAUT Bulletin as published the first week of such month September through June. Average distribution 31,000, Indexed in the Canadian Education Index, ISSN 0007-7887.

Publié par l'Association canadurini dia pro-frascurea et professeuri d'université, 2015, prome-nadi Quiriaveire, Ortawa (Onsacio) K2B 8K2 613/820-2270.

613/820-2270. Dono d'arrour Il est intenda de reproduire des neles sam l'autornation de l'édition 11 de l'autornation de l'édition 11 de l'autornation des results au l'autornation de l'édition 11 de l'autornation de l'autornati

Preparing Your Tax Return

## Software Picks for the 1997 Tax Season

## BY MATTHEW ELDER

I NCOME TAX IS AN UNFORTUnate fact of life for just about every Canadian, The system lets the government tax away up to one-half of our hard-earned dollars, and to make matters worse, forces individuals to labor through a sea of forms to figure out how much they must fork over each year.

True, if you do not owe income tax to the government because you had the correct amount of tax deducted at soutce on yout pay cheques and you had no other income, you don't have to file a tax teturn. But the only way to be absolutely sure and thus that the right amount of tax was deducted — and that you don't owe tax to Ottawa and your province — is to, of course, do your tax return.

The task is pretty well inescapable. In the past, if you had an aversion to forms and/or were intimidated by the tax system, you simply handed the job over to an expert, who charged you anywhere from \$25 to \$2,500 or more for the service, depending on the complexity of your financial affairs.

In today's computer-assisted age, however, you can do your taxes on your personal computer. True, some basic knowledge of the tax system is a help, but the newest generation of income tax software is a snap to use. As long as you buy a consumer version of one of the majot manufactures' products — most of them also sell versions for tax professionals — you should be able

to wade through the electronic version of the federal tax return and its oodles of forms, schedules and other documents.

What's more, the cost is minimal: \$25 to \$50, depending on the ptogram and place of purchase. And several products are available by downloading from an Internet site.

## QuickTax

As with any consumer products, some tax programs are easier to use than others — and that's important, given the complexity of income tax. If you only have to use a piece of software once a year, first and foremost it has to be easy to get used to — and quickly. Thus this software's name suggests one might get off to a promising start. Indeed, QuickTax lived up to its name.

QuickTax's makers, Intuit Canada, intended it to suggest one could get one's income tax done quickly, and also to be consistent with its flagship software product, Quicken, a financial otganizer. As with the other programs, it does allow you to complete your return quickly.

But more important, of the three tax programs tested, Quick-Tax was the easiest to understand and get used to. Its screen presentation was the most pleasing to the eye, and it was a snap to move around the return's pages and schedules. For those to whom tax-return preparation is a foreign concept, QuickTax's EasyStep option is a big help. It takes you through the return, asking questions as if you were in front of an accountant.

You can quickly mouse-click past the (probably many) questions that don't apply to you. If you come upon a topic that does affect you, hit the "Yes" button and you'll be guided through the relevant form or schedule.

QuickTax is the easiest program to navigate through, whether jumping from return pages to schedules and forms, or simply scrolling through the tax return lines. A neat feature is the QuickGtaphs window that lets you see where you stand as you complete the return. Bar charts show yout total and net income as well as your refund or balance owing. It's particularly useful if you're trying to determine how much of an RRSP deduction you should use for the tax year in question, since you can instantly see the effect of a bigger or smaller deduction on what you owe (or are owed by) the

### CANTAX

Another popular program is CANTAX, which has been the first choice of many tax-preparation professionals for yeats. As such, however, it's a little less user-friendly than QuickTax. For example, its forms are less readable, the screen organization somewhat inefficient and the manipulation of windows occasionally cumbersome.

## HomeTax

Home Tax is another widely used program, its promotion boosted by the Brain Costello marketing machine. But its screen presentation

was even less inspiring than the CanTax view. And, unlike the others, it does not store all four pages of the TI return in a single window. You have to open four separate windows. Having done so, however, it's fairly simple to click on each to go to a particular page. But if you're also referring to a number of schedules and forms, the screen clutter is something to behold — especially for laptop users.

Both CANTAX and HomeTax are products of Softkey Software Products Inc. and, as with Quick-Tax, are available at most software stores and many office-equipment outless

All three programs are available in diskette and CD-ROM (multimedia) versions, and Quick Tax also can be downloaded from the Internet at http://www.intuir.com/canada/quicktax/spdeal.

QuickTax requires less computer memory than the others: only two megabytes (MB) of random access memory (RAM), although 4 MB is recommended) and 4.5 MB of hard-disk space. The Mac version 4 MB RAM and at least 4 MB on the hard drive. The version tested was contained on a single diskette.

By contrast, CANTAX needs at least 4 MB of RAM and 8 MB of disk space — and came on two diskettes — while HomeTax requires 4 MB of RAM and 11 MB on the hard drive — and requires a three-diskette loading process. Mac versions are not available for CANTAX and HomeTax.

Another, perhaps less critical point: CANTAX and HomeTax use Courier font — the old IBM typewriter typeface — while Quick-Tax uses the easier-to-read Arial, which like Courier is a srandard Windows font.

See SOFTWARE... Page 9 13

## BENEFITS IN

## Changes to Employment Standards

On October 31, 1996, Bill 49 was passed in the Ontario legislature. The bill makes extensive changes to the Employment Standards Act. For unionized employees, the most significant change is that, under most circumstances, they will be denied the right to make a complaint regarding their employer's breach of the Act. Instead, unions will be tesponsible for bringing claims on their members' behalf, and will be required to enforce the Act through the arbitration process under their collective agreements. The cost of administering the Act will therefore be shifted from the Ministry of Labour to unions and employers. For non-unionized employees, Bill 49 introduces a \$10,000 cap on the amount of money that can be recovered under the Act, permits the government to establish a minimum threshold below which claims will not be prosecuted, and requires employees to choose between making a complaint under the Act and initiating a civil law suit against their

## Creditor-Proofing Pension Funds

Pension funds have traditionally been shielded from claims made by their members' creditors, but the protection afforded to pension assets has begun to erode with the emergence of new pension standards legislation in several provinces. Pension benefits are becoming increasingly vulnerable to the claims of creditors, such as a plan member's fotmer spouse who is owed support.

## Same Sex Benefits

In the wake of a decision by the Canadian Human Rights Tribunal, Revenue Canada recently announced a change in its interpretation of the Income Tax Act. Employers will now be permitted to provide insured health and dental benefits to the same-sex spouses of their employees without incurring any negative tax consequences. Previously, benefits paid to an employee in respect of their same-sex partner were treated as taxable income, whereas benefits paid in respect of opposite-sex partners were tax exempt. Revenue Canada's change in policy eliminates the excuse most commonly cited by employers who tefuse to provide same-sex spousal coverage in their group insurance plans.

Seven board chairs attempt to undermine collective agreements.

## Secret Letter to Quebec Premier

N NOV. 8 THE CHAIRS OF the boatds of governors of six Quebec universities (Laval, Montreal, Sherbrooke, Concordia, Mc-Gill, Bishop's, plus a board member from Université du Québec) wrote a secret letter to Premier Lucien Bouchard. The purpose was to suggest to the Ptemier a policy fot dealing with the universities in the province.

The contents of this letter have now leaked to the province's faculty associations. Two suggestions immediately invoked the ire of academic staff in Quebec. The first asked that the tode du travail be amended so that job security be removed from those faculty and support staff a university wants to lay off. In the case of faculty this would mean the abolition of tenure in any program designated by the board. The writers also suggest that mandatory retirement be restored for professors.

Fédétation Ouébécoise des Professeutes et Professeurs d'Université, was outraged by the letter and pointed out that neither the boards of governots nor the Conference of Rectors & Principals of Quebec Universities (CRÉPUQ) had discussed or endorsed this initiative and that the chairs had simply atrogated to themselves the power to act for the universities. He asked the premier to renounce the attack on collective bargaining and to inform the professoriate about the nature of the meeting planned with the chairs.

Several media commentators noted the insult in addressing the letter to Premier Bouchard and not to Pauline Marois, the minister responsible for higher education.

CAUT President William Bruneau said it was incredible that the board chairs, having negotiated collective agreements with their staff, would then write secretly to the pre-

Roch Denis, ptesident of La mier ro revoke the tetms of those étation Québécoise des Profesvery agreements, "What happened tes et Professeurs d'Université, to the independence and autonomy outraged by the letter and of the universities?" he said.

"It is also tragic that this stupid move has made the universities look ridiculous, just at the moment when the whole university community needs to pull together to defend our interests both at the federal and the provincial level."

The rectors of Laval and Sherbrooke have distanced themselves from their respective board chairs' recommendations concerning tenure and job security. The Université du Québec repudiated any involvement. CRÉPUQ President Pierre Reid made a ringing defence of tenure.

"La permanence est une garantie d'indépendance. On pourrait se débarrasser des profs aux opinions dérangeantes pour les gens au pouvoir. Le raisonnement des présidents est basé sur une vision du monde des affaires. Le monde universitaite est différent," he said. ■

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1997

Next summer our Executive Director, Don Savage, retires after more than a quarter-century's service to the CAUT. We are planning to honour Don with a special international conference

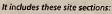
The event begins with internationally-known speekers end participatory seminars.

CAUT Council will be given over to this conference on Mey 2 and end with a celebratory dinner. We hope that Don's meny professional end personel friends will join us.

For information contact Nancy Gordon 613-820-2270 or email ngordon@ceut.ca



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## L'enseignement postsecondaire unit ses forces

SUITE DE LA PAGE I

d'une série de recommandations sur la politique fédérale en matière d'aide financière qui reconnaissent la gravité de l'endettement des étu-

Le document prône une aide accrue pour des groupes précis comme les parents uniques et les étudiants nécessiteux de première année, l'amélioration des mesures de remboursement des prêts pour les étudiants en chômage ou qui sont sérieusement sous-employés après avoir fini leurs études, un programme d'exonération de remboursement de prêts fondé sur l'indice d'endettement des étudiants et des modifications au traitement fiscal des étudiants et du régime enregistré d'épargneretraite.

L'ACPPU et les autres organismes étudient dans quelle mesure ils peuvent travailler ensemble pour faire connaître pendant les élections fédérales de 1997 leurs préoccupations sur la recherche et l'aide financière aux étudiants. De plus, depuis deux ans, l'ACPPU participe avec la FCEE aux travaux du groupe qui prépare le budget de rechange sous la supervision de Cho!ces et du Centre canadien de politiques alternatives.

## Le droit d'auteur

En janvier, l'ACPPU, l'AUCC, la Canadian Library Association, l'Association des bibliothèques de recherche du Canada, la Fédération canadienne des enseignantes et des enseignants et l'Association canadienne des commissions scolaires ont convenu d'une position commune face aux propositions du gouvernement fédéral sur le droit d'auteur. Ces organismes ont rédigé un mémoire mixte rejetant nombre des propositions du Comité du patrimoine de la Chambre des communes et recommandant d'autres modifications à la loi auxquelles le comité avait choisi de passer outre.

## La Don't Tax Reading Coalition

L'ACPPU s'oppose depuis longtemps à l'application de la TPS aux livres et aux revues. Nous appuyons la Don't Tax Reading Coalition qui est dirigée par des éditeurs et des libraires canadiens. La coalition a récemment remporté une victoire dans les provinces de l'Atlantique dans sa lurte pour exempter de la TPS les documents à lire

Pourquoi ce nouveau partenariat? La peur en est la première raison. Les conséquences des coupes sombres dans les paiements de transfert fédéraux et le retrait de l'enseignement postsecondaire de ces transferts commencent à laisser

des traces à l'échelle locale. Paul Martin a retranché des milliards de dollars des paiements de transfert, ce qui représente, de fait, une réduction de 40 p. 100. Tous les organismes reconnaissent qu'il est impérieux de recouvrer la plus grande partie possible de ce financement.

Deuxièmement, les organismes connaissent la gravité de la crise dans le milieu de l'enseignement supérieur et sont conscients que ce n'est plus le temps de rivaliser d'astuces pour gagner. Le gouvernement fédéral manie déjà depuis longtemps l'art d'opposer les divers éléments de la collectivité universitaire entre eux. «Nous devrions reconnaître ce piège et nous y pré-parer», a déclaré le président de l'ACPPU, Bill Bruneau.

En outre, il est d'ores et déjà certain que le gouvernement fédéral n'agira que dans les secteurs où il s'est traditionnellement engagé, soit l'aide financière et la recherche universitaire. Il serait donc logique que nous nous attachions à ces deux

À Ottawa, tous les organismes de l'enseignement supétieur font face à un resserrement de leur budget. Cela a du sens, par conséquent, de conjuguer le plus possible les efforts de lobbying.

L'ACPPU croit depuis longtemps que les organismes représentant l'enseignement supérieur à Ottawa devraient pouvoir s'entendre sur des questions comme les transferts fédéraux, le financement de la recherche, l'aide financière aux étudiants. le soutien des étudiants des premières narions et la politique pour les étudiants étrangers.

Selon M. Bruneau, les désaccords à l'échelle locale relativement à la répartirion des fonds persisteront toujours. Il sourient cependant que le besoin d'obtenir d'abord des fonds et l'urgence de s'unir dans cet effort de lobbying obtiendronr toujours l'accord général. On pourra alors s'entendre sur un désaccord à l'échelle locale le cas échéant.

«Nous ne devrions pas, en outre, nous en remettre aux gouvernements provinciaux pour exercer des pressions sur Ottawa. À cet égard, leur action a été totalement inefficace depuis 20 ans. Nombre de ces gouvernements sonr d'ailleurs plus intéressés à comploter pour affaiblir le pouvoir fédéral qu'à créer des ententes valables entre le fédéral et les provinces pour les universités», a déclaré M. Bruneau.

Le Consortium canadien pour la recherche, auparavant le Consortium National des sociétés scientifiques et pé-

## PSE Groups Join Forces in Ottawa

FROM PAGE I

in December was sympathetic to many of these proposals.

Student Aid

CAUT, AUCC, the Canadian Federation of Students (CFS), the Canadian Alliance of Student Associations (CASA), and the Canadian Association of Student Financial Aid Administrators agreed in January on a series of recommendations concerning federal policy on student aid which recognized the seriousness of the student debt crisis.

The document called for increased grants for specific groups such as single parents and low-income first year students, amelioration of the repayment arrangements for those who are unemployed or seriously underemployed immediately after graduation, a loan forgiveness program based on student debt ratios and changes to the tax treatment of students and of RESPs.

CAUT is exploring with its partnets the extent to which we can work together to publicize research and student aid issues in the 1997 federal election. As well, for the past two years CAUT has participated with CFS in the work of the group preparing the alter-native budget headed by Cho!ces and the Canadian Centre for Policy Alternatives.

## Copyright

CAUT, AUCC, the Canadian Library Association, the Canadian Association of Research Libraries, the Canadian Teachers' Federation and the Canadian School Boards Association agreed in January to a common position on the federal government's copyright proposals. They created a joint brief rejecting many of the proposals of the Hetitage Committee of the Commons and recommending other changes to the act which the commitree had chosen to ignore.

## Don't Tax Reading Coalition

CAUT has long opposed the application of the GST to books and magazines. We support the Don't Tax Reading Coalition which is led by Canadian publishers and booksellers. The coalition scored a recent victory in the Atlantic provinces in the fight to exempt reading materials from the GST.

Why the new partnerships? Fear is the first reason. The impact of the massive cuts in federal transfers and the effective removal of post-secondary education from that transfer is now becoming apparent at the local level. Paul Martin has cut billions from the transfer payments - a cut, in fact, of 40 per cent. All the organizations recognize that it is imperative to get as much of rhis funding back as possible.

Secondly, the organizations know that the scale of the crisis in higher education is so severe that there is no time any more for interorganizational gamesmanship. The federal government has long practised the policy of playing the various parts of the university community off against each other. "We should recognize that trap, and avoid it," said CAUT President Dr.

Furthermore it is clear that the federal government will only act where it has traditionally involved itself such as student aid and university research, so it is a logical step to focus on these areas.

All the higher education organizations in Ottawa face tighter budgets and it makes sense to pool lobbying efforts as much as possible.

CAUT has long believed that the organizations representing higher education in Otrawa should be able to agree on such matters as federal transfers, research funding, student aid, support for First Nations students, and the area of policy for international students.

'We recognize," said Dr. Bruneau, "that there will continue to be disagreements at the local level about the distribution of funds. However, there should be no disagreement about the need to get the funds in the first place and the pressing need for unity in that lobbying process. Then we can agree to disagree locally, if necessary.

"Furthermore we should not tely on the provinces to lobby Ottawa for us. They have been totally ineffectual for the past 20 years in this regard and many of them are more interested in plotting to dismantle federal power than in creating effective financial federal/provincial arrangements for the universities."

FREEDOM TO READ WEEK! February 24 - March 2 1997 Book And Periodical Council 35 Spadina Read Terente ontario Mor 259 Phone (416) 975-9366 Fax (416) 975-1839

## COPYRIGHT LEGISLATION

December Amendments to Bill C-32

## Where Has the Balance Gone?

ments to Bill C-32 are vast and open to divetse interpretation, there are some highlights and indeed some "dimlights" of which we should all be aware.

## Losses

Commercially Available — The original text of the Bill defined "commercially available" as "available on the Canadian market within a reasonable time and for a reasonable price and that may be located with reasonable effort." The new definition includes instances where a license to reproduce, perform in public, or communicate a work to the public by telecommunication is available from a collective society. This definition benefits CANCOPY and inhibits the educational exceptions (s. 29.4(1)(b) and 29.4(2)), the library exceptions (s.30.I(2)(1)(a) to (c)), and the perceptual disability exception (s. 32(1)) as the exception is unavailable when a copy of the work is "commercially available."

Fair Dealing - The educational community requires a broader interpretation of fair dealing (the ability to copy for research, private study, criticism of teview, and news teporting). Not only was this request ignored by the Heritage Committee but the scope of the exception for educational institutions has been narrowed from "news reporting or news summary" to "news reporting" only under the authority of an institution. For the purposes of certain educational exceptions, students were initially deemed to be "acting under the authority of the institution." This wording has been replaced by the new section 29.3 which fails to specify who, and under what circumstances, a person will be deemed to be "acting under the authority of the institution." To date, the interpretation at common law has been that faculty are included in most situations. The specific request of CAUT for greater clarity in regard to research was ignored by the Heritage Committee. In addition, out students have been excluded from the scope of any common law or statutory protection for copying.

Assignments - Initially an educational exception permitted the reproduction, performance in public, or communication to the public by telecommunication of a work or other subject matter for any purpose related to the giving of an assignment, rest ot examination. Although assignments are an integral part of the grading systems of our educational institutions, the exception has been narrowed to eliminate the word assignment from section 29.4(2).

Manual Reproduction - The exception for instructional purposes under section 29.4(1)(a) has been limited to a manual reproduction onto a dry erase board, flip chart or other similar surface intended for displaying handwritten material. Printed material, therefore, cannot be used on

Off-Air Taping - The original text of section 29.6 permitted off-air taping by an educational institution or person acting under its authority of a single copy of a news program or news commentary program. The amended version specifically excludes documentaries from the scope of this provision. This is a serious blow to all educators and specifically to the study of media and communications.

While repercussions of the December amend- Self-Serve Photocopiers — The original version of s. 30.3 exempted an educational institution, library, archive or museum from liability for selfserve copiers as long as the appropriate notice warning against infringement was posted. The availability of the exemption has been restricted so that only parties to a licensing agreement will be protected. It is not logical to link liability with a licensing agreement, particularly when CANCOPY is unable, and for that matter not required, to provide institutions with a full repertoire of exactly which copyright owners and works they represent (see s.67(1)).

> Textbooks - The former section 45(1)(e) permitted parallel importation of any used books, but the amendments now prohibit the importation of used textbooks of a scientific or scholarly nature for use within an educational institution in the course of instruction. For those programs relying on used textbooks from the United States, and for university bookstores, this amendment will prove problematic.

Magazines - Magazines have been eliminated from the protections of fair dealing in section 30.2(2). Thus one cannot make a copy of an article from a newspaper or a periodical which is not scholarly, scientific or technical, which was published within the previous twelve months. This expands the type of works which are subject to restriction based on the time of publication. Moreover, the term scholarly, scientific or technical periodical remains undefined and subject to Cabinet regulation.

## Gains

Perceptual Disability - The original definition of perceptual disability was limited to visual impairment. The new definition has been expanded to include any disability which prevents or inhibits a person from teading or hearing a work in its original format.

Interlibrary Loan — Section 30.2(5) and 30.2 (5.1) now permit interlibrary loan — including the use of intermediate digital technologies such

Unpublished Archival Works - Section 30.21 now allows an archive to copy for a patron an unpublished work if the rights owner has not prohibited the copying or if the owner cannot be

Single Article from a Scholarly Journal - The modification now permits a library, archive or museum or person acting under the authority of the foregoing institutions to copy a single article from a scholarly, scientific or technical journal for a patron. (See above for newspapers and magazines)

Educational groups have made requests which were not acted upon by the Committee in the following areas: (1) section 29.5 permits some performances of copyright works in educational institutions — this section should also permit performances of audio-visual and cinematographic works; (2) additional language is needed in section 29.7 that would allow for a one-time preview of a copy of a work before a class of students; (3) the request enact a threshold of \$5,000.00 and a requirement of fraudulent intent before criminal sanctions would be

There are other issues which are open to interpretation and are addressed on the CAUT website at www.caut.ca.



## A New Bosnia Means Rebuilding its Universities

A program of summer courses at the University of Tuzla in 1996 was so successful, another series has been planned for 1997.

BY RONALD HANCOCK

A PROGRAM OF SUMMER COURses was held at the University of Tuzla in July-August 1996 to contribute to its recovery after the Bosnian tragedy and to demonstrate international moral commitment to a university and city which have maintained a tolerant and multicultural identity.

The courses reflected the most urgent needs of the university and included social sciences with emphasis on multiculturalism and social reconstruction, new developments in science and medicine, and english language, and were contributed on a voluntary basis by thirty professors from fifteen different countries recruited and remarkably well organised by a small student organisation in Amsterdam (YSY) with cooperation from other european student groups and limited funding from the Durch government and the European Community.

The course on recent developments in molecular medicine and diagnosis which I gave at the University Medical Centre, together with colleagues from Bern, was timely and appropriate according to the students' enthusiastic reactions, and provided a basis for serting up a modern diagnostic and research laboratory and for future courses in the medical faculty.

The universities in Bosnia suffered severely during the four-year period of Setb aggression, and were targets of deliberate destruction like other cultural symbols such as libraries and mosques. In Tuzla the university hospital and library were shelled frequently, and about forty students were killed: eighty per cent of Sarajevo University's infrastructure and its library's I.8 million volumes were destroyed; Banjaluka University was "ethnically cleansed" and non-Serb students and faculty were arrested or driven into exile. Many professors were obliged to flee, and according to the Students Union of Bosnia-Herzegovina more than 1000 students became refugees of whom about 40 per cent lost a close member of their family and 80 per cent lost contact with their parents. Moreover, during the four years the universities were cut off from all outside contacts and from access to new books and journals. In this context it is remarkable that 5000 students obtained a Masters

degree and 20 a PhD in Sarajevo during the nearly four years of siege.

Many universities and student organisations in Europe and the USA have set up and financed exchange and training programs to aid students and universities in Bosnia, but I was surprised to learn from the Canadian Embassy in Sarajevo that there are no similar programs in Canada. I would like to encourage universities and student organisations to contribute to this effort, especially by.

\* arranging to supporr and host Bosnian students and professors for one to two month visits to help them to complete their interrupted studies and to acquire the latest information in their fields (YSY has a list of interviewed candidates with a sufficient knowledge of english);

 contributing a course to the Summer University to be held in Tuzla in July-August 1997;

• contributing surplus journals, reference works, and books (1990 onwards) in all academic fields, for which I can arrange shipment to the University and Medical libraries in Tuzla.

For further information, please contact Ronald Hancock, Centre de Recherche de l'Université Laval, I rue de l'Arsenal, Québec GIR 2J6; (418) 691-5281, fax (418) 691-5439; ronald.hancock@ crhdq.ulyal.ca.

Foundation YSY which organises the Summer University in Tuzla is at Herengracht 516, 1017 CC Amsterdam, The Netherlands, phone/fax (31) 20 5252495, YSY@antennanl.

The address of Tuzla University Library is Ms. Enisa Zunic, Director, Narodna i Univerzitetska Biblioteka, Miska Jovanovica I, 7500 Tuzla, BiH; tel (387) 75 33170; fax (387) 75 223343.

Other university libranes in Bosnia which need assistance include the National and University Library, Sarajevo: Dr. Enes Kujundzie, Director, Narodna i Univerzitetika Biblioteka, Obala Maka Dizdara 3, 7100 Sarajevo, BiH; tel/fax (387) 71 533204;

The Library of the Faculty of Medicine, Sarajevo: Edina Vlasic, Librarian, Institut 2a Naucen-istraziwach: Rad i Razvoj, Klinicki Centar, Marsala Tita 32/III, 71000 Sarajevo, BiH; (387) 71 4 72623 or 71 534 767; fax (387) 71 664954 or 472 447;

And the Library of the Center for the Blind, Sarajevo: Mustafa Karabasic, Director, Biblioteka za Slijepa i Slabovidna Lica, Sahinagica 14, 7100 Sarajevo, BiH; (387) 71 538243. International Women's Day — March 8

## A Time to Reflect on Health

BY BARBARA ISAAC & BARBARA HERRRINGER

CINCE 1909 INTERNATIONAL Women's Day (IWD) has focussed attention on women's work. When hundreds of young working class immigrant women were killed in the Triangle Shirtwaist Factory Fire in New York City in 1911, IWD became truly international. March 8 provides a time to both reflect and act on what has happened in the lives of women duting the past year. For many of us IWD was an important introduction to the women's movement and issues. The marches, demonstrations, dances and celebrations in early March are often the focus of debates and struggles within the movement itself. The first time we marched with women through the streets of Vancouver in the 1970s we were overcome by the energy and commitment of groups whose banners proclaimed the Vancouver Women's Health Collective or rape crisis centre, lesbian mothers, anarchafeminists, anti-poverty or arts collectives. In the later 1990s our enthusiasm tends to fluctuate. Despite gains made by grassroots and academic women in Canada, hundreds of rhousands of women remain isolated through poverty, illhealth, violence, race, geography, lack of access to education, little economic decision-making power, poor wages and double or triple workdays. Why then, should we continue to celebrate what appears to be a paradox? Perhaps because the victories feel so precious.

One small victory has occurred. Over the last few years the voices of women speaking about their own health and the health of their various communities have grown strong across the country, and the world. What women have known for years - that health is inseparable from our status - is incteasingly being heard, and is reflected in the Beijing Platform for Action (1995) which says that the "major barrier for women to the achievement of the highest attainable standard of health is inequality, both between women and men, and among women." Certainly Canadian women have contributed to an analysis of health and an ongoing critique of the health system. This year for example the Van-couver Women's Health Collective celebrated 25 years of action and service to women; a Canadian Women's Health Network is underway, and last summer Health Canada announced funding for five Centres of Excellence for Women's Health. One of those centres, the BC Consortium (community groups in northern & southern areas of the province, BC Women's Hospital,

UNBC, UBC, and University of Victoria) will focus its work on the health needs of women, the patterns of health provision, health reform and other determinants of health. As researchers and teachers at UNBC, our work with community partners and academic colleagues will hopefully begin to address the effects on health of a northern and remote environment.

While we know that women's health has received disparate attenrion from researchers, much of the information we do have is the result of research conducted in southern urban centres. Barriers to equitable access to health care are exacerbated by geographical isolation, lack of qualified health practitioners, and the need to travel south at great cost for many services that are taken for granted in metropolitan areas. Such disparity is magnified by race/ethnicity, poverty, sexual orientation, and environmental factors (air quality, the effect of clear-cut logging on water supplies and wild foods, etc.). Communities in northern BC for example, have been shown to have air pollution measurements at a level well above that which has been determined to have adverse health effects (Provincial Health Officer's Report, 1995). Similarly, northern areas rank worst on a list of three socio-economic variables: percentage of people on income assistance (a large number of whom are single parent mothers), lowest percentage of high school graduates, and the highest percentage of people over 15 who are unemployed. These statistics have been shown to correlate with higher death rates; northern areas also rank highest in age-standardized mortality with concomitant high tates of drug and alcohol abuse.

Through a Northern Secretariat of the BC Centre of Excellence, community women from across the north, and academic women at UNBC will examine ways to improve the health status of women who live in remote, rural and northern areas, and whose health concerns may be complicated by geographic isolation, lack of access to women-centred care, and other issues mentioned above which are only recently seen as affecting health. Women of aboriginal ancestry for example, comprise about five per cent of BC women and 30 per cent of women in the North; and their life expectancy is nearly 12 years less than the provincial avetage. Violence, the suicide rate, poverty, the need for culturally sensitive health services coupled with experiences of racism and the effects of ongoing stereotypes magnifies the health issues immeasurably.

In our joint meetings with women from across the North, re-

sistently identify family violence, mental health, addictions and reproductive health as their key health issues. For Northern women a telated social and emotional cost is being separated from intimate support if they or their loved ones must receive health services away from home. Prince George has the only contraceptive planning clinic in the upper two-thirds of the province. The highest rates of teen pregnancy are reported in this area, as are hysretectomy rates. (Provincial Health Officer's Report). Additionally, in northern communities women earn less than the ofr-quoted figures of 65 per cent of men's wages (a recent survey showed that women in Quesnel earn less than 50 per cent of men's wages).

Through our sporadic planning meetings with community women we have ralked about how our lives in northern communities vary from near-urban conditions to near-third world. Despite these differences. each woman talked about her experience of health barriers: aboriginal women, lesbians, the elderly had faced health crises in their communities related to marginalization and isolation. Those of us working wirh the Northern Secretariar will ensure that the centre's work effectively encompasses and integrates the unique cultural, geographic and economic dynamics faced by women living in this part of the province. It will also provide a concrete mechanism by which northern women are able to truly participate in the development of women's health policy which accurately reflects our needs. Together community and academic women are attempting to uncover the work that women do to stay well in isolated environments, and to create ways to provide health care that women say we need.

In our theorizing we tend to separate the community from the academic — forgetting perhaps that we are connected to communities of choice or location. Our hope is that the Northern Secretariat will serve as a model for establishing productive partnerships among community and academic women, as well as among women in geographically isolated areas and larger urban centres for action research and policy development regarding our health.

This year IWD will be a time to celebrate our health "work" and to gather energy to discover creative solutions.

(Barbara Isaac has coordinated the work of the research and management group of the Northern Secretariat. Barbara Herringer is a member of CAUT's Status of Women Committee. Both teach in the Faculty of Health & Human Sciences/Social Work at UNBC.)



## Lost Forever — A Nation's Heritage Looted by its Own People

BY CHRISTOPHER THOMAS Kabul, Afghanistar

AFGHANISTAN HAS LOST ITS past to war. Great palaces and mansions are destroyed, historical monuments have been shelled, the National Museum is rubble. Every item of state treasure has been smashed, sold or stolen. Few countries have been so systematically raped by their own people.

The plunder and destruction began after the former Soviet Union invaded in 1979. The country disintegrated socially and economically, but arguably as disastrous has been the destruction of its heritage - which was unique because of Afghanistan's position at the crossroads of commerce and conquest for thousands of years.

The National Museum held one of the world's greatest multicultural antique collections: Petsian, Indian, Chinese, Central Asian and beyond. The Russians tespected and protected the relics, but American-backed Mujahidin rebels saw them as ready cash, to be blasted out of their vaults and hauled away to buyers across the world. The collection can never be reassembled, or even located. Pottery from prehistory was bundled into bags like cheap china; ivory statues of Indian courtesans from the 2nd century AD were stuffed into the pockets of gunmen and carted off to Pakistan to be sold for a song; eventually turning up on the world's antique art markets for

The Bagram collection, one of the greatest archaeological finds of the 20th century, disappeared —

1,800 lacquers, bronzes, ivories, glassware items and statues from ancient Rome, Greece, India, China, Egypt and Central Asia. The trove, some of it dating from the 1st century, was discovered northeast of Kabul in 1939 in two sealed rooms. This was the site of Kapisa, summer capital of Kanishka, King of the Kushans. In the 2nd century the emperors of Rome and the Han emperors of China avidly exchanged their most exotic products with the Kushan Empire, many of which were found at Bagram. Some were probably from a Kushan national museum. Of this, nothing

More than 40,000 coins, among them some of the world's oldest from prehistory, vanished. Afghan and Pakistani politicians were key players in the plunder of these and other items from the National Museum, and it is known that one piece is held by Major-General (retired) Naseerullah Babar, the Pakistani Home Minister, who bought it for three million rupees (£7,000). He says he will return it when there is peace in Afghanistan.

A marble fountain bowl, found near the tomb of Babar (1403-1530), first of the six Great Moguls, has gone. Lorryloads of items from Afghan prehistory --- Palaeolithic, Mesolithic and Neolithic were carried away like junk, to be sold for pennies or dumped because they seemed worthless. Of the entire vast collection, the whereabouts of only 13,000 pieces was known up to 1994. In and around Kabul the destruction of the architectural heritage is almost

absolute. There is one strange survivor: the modest marble tomb of Babar, sitting on a hill overlooking the capital, its marble canopy bullet-holed and broken, but the tomb itself in perfect condition save for some carved graffiti. It is the centrepiece of a once beautiful park, its lush gardens returned to desert, its trees chopped to stumps for firewood. The Persian inscription declares that the remains of Babar, who died in Agra, were returned to Kabul, the town he loved, in 1646 by Empetor Shah Jehan, builder of the Taj Mahal, who also built Babar's tomb and a mosque alongside it.

The mosque is bomb-damaged and peppered with bullet holes. It is a silent place, set amid mile upon mile of ruination. Ten miles out of Kabul, the Victory Arch, built in the central square of Paghman village by King Amanullah to commemorate victory in the 1919 War of Independence against Britain, is largely destroyed. The nobility built a profusion of public buildings and palaces in Paghman: all are

King Amanullah also built Darulaman Palace in Kabul, a masterpiece but now a bombed-out shell. Up the hill are the remains of a castle, now occupied by a dozen Taleban soldiers who have positioned a tank on the front terrace, giving clear fite to anywhere in the city. These buildings have been looted of everything worthwhile. Like so much of Afghanistan.

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WUSC Update

# Winnipeg Welcomes Refugees

BY TOM FAULKNER

HE UNIVERSITY OF WINnipeg has been welcoming WUSC refugee students each year since the beginning of the 1980s. That makes Winnipeg one of the first campuses to join a program that has successfully plucked more than 400 students out of refugee camps around the world and given them a new start in Canada.

The refugee program uses WUSC's international contacts to identify able students overseas, and then turns them over to the campus WUSC Committee, giving them one year to help the students establish their independence.

One of the factors that makes the program work at Winnipeg is that their WUSC program has established a useful link with the city of Winnipeg itself. When the WUSC refugee arrives on campus, the city guarantees them a summer job at the end of their first year. If the student performs well the summer job will be there for them at the end of their second

One year is usually enough for the former refugee to settle into a new academic course and get used to the climate - even when the climate includes the legendary extremes of Winnipeg.

Part of the material support comes from the university's board of regents which generously waives tuition fees for two full years for each tefugee student. The faculty association contributes \$800 from the annual dues of its members. and the student association guarantees support through a levy on students established by plebiscite three

Since there are no student residences at the University of Winnipeg, accommodations have to be found in neighborhood apartment buildings. Volunteers from the local WUSC committee are key to guiding the newly arrived refugee student through tasks such as finding housing, but their efforts pay off.

Geri Sweet, a faculty member at Winnipeg who was one of those volunteers for several years, once asked a WUSC refugee student whether they had really done him any favor by bringing him to a country where both the physical and economic climate were pretty severe. The refugee had no doubts. "You gave me the chance to win or lose by my own decisions. That is enough!"

It may be there is never really "enough" - Ronald Hancock's message elsewhere in this issue concerning Bosnian students and professors is evidence that war continues to destroy universities and create refugees. Like Hancock's efforts the WUSC refugee program makes a real difference to some of those who think that choices have heen ended forever

(Tom Faulkner is a professor in the Department of Comparative Religion at Dalhousie University.)

If you are interested in encouraging your faculty association to support a WUSC student refugee, please contact your association officers, or write to: Professor Tom Faulkner, CAUT/WUSC Liaison Officer, c/o Department of Comparative Religion, Dalhousie University, Halifax, Nova Scotia B3H 3J5; E-mail: Tom. Faulkner@dal.ca.

## Copyright — Ambushed by the Heritage Committee

FROM PAGE I

CAUT also wrote in support of the position of the Canadian Histotical Society urging amendments to the bill to provide increased access to unpublished archival documents as well as archival records created by deceased authors

On Nov. 24, 1996, CAUT Council passed a motion tesolving to continue its efforts to urge the federal government to honour its commitments to the educational and library community.

On Dec. 11, 1996, the Canadian public received a holiday package of some 70 amendments to the proposals of April 1996 from the Heritage Committee. On balance, these modifications can only be deucational institutions. Sheila Copps congratulated the Heritage Committee on its work.

The manner in which the amendments were pushed through the committee in just a few hours, many without prior consent from representatives of the jointly-re-sponsible Industry Canada left onlookers aghast.

Reform committee member Jim Abbott withdrew from the clause-by-clause amendments stating the haste was unconscionable and could only result in a poorer bill. He added "...there are still amendments the government is going to push forward to this legislation that have not been available to the opposition members. Indeed, have not been available to the government members."

The scene at the committee was one of utter confusion with legislative drafting taking place at the same time as the amendments were being produced.

CAUT and its copyright partners spent the holiday season analyzing and drafting in preparation for what has come to be known as "operation endurance." While the December amendments included some of CAUT's suggested improvements to the bill, clearly Cancopy was the big winner with a new definition of "commercially available" which rendered impotent the educational exceptions formerly contained in sections 29.4(I)(b),

scribed as a "defeat" for public ed- to the best of my knowledge, they 29.4(2), 30.1(2)(1)(a) to (c) and tainly without sufficient pressure

On Jan. 16, 1997 CAUT and its partners met to develop a joint statement expressing strong opposition to the December amendments and reiterating those items submitted in October which were completely ignored by the committee report. The final draft was jointly signed by CAUT, AUCC, CARL, CSBA, CTF and the Canadian Library Association and sent on Jan. 23 to both Sheila Copps and John Manley.

While the exceptions for educational institutions were in place, CAUT was able to support Bill C-32 and to strive for its improvement. Operation endurance has now reached a critical stage. Cer-

to combat Cancopy and the creator's lobby, the educational institutions cannot hope to reverse these amendments or to have any influence over the government, the Reform Party (which has by their withdrawal retained their right to move further amendments), or perhaps the Senate.

As tedious as the process may prove to be, the outcome of Bill C-32 will have far-reaching ramifications on all sectors of Canadian research, study and teaching.

The government is expected to proceed with the legislation when the Commons reconvenes in February.

This month's copyright feature was provided by Cynthia Westaway of CAUT.

## LETTERS



## COURRIER

## Profs not accountable to "management rights"

In November the CAUT Bulletin published a report on a joint conference of the Canadian Association of University Business Officers and Academic Vice-Presidents (Conference Had No Place For Faculty). The report quoted the following attack on CAUT in a document circulated at the meeting

"CAUT has executed a brilliant campaign over the last two decades or so. CAUT formulated a strong ideological agenda, centrally coordinated, internally coherent and managed to have this package installed in the collective agreements or faculty agreements of just about all Canadian universities. Severe curtailments of management rights were achieved in this fashion..."

In reply to the report (Closed Conference a Misperception, Jan. 1997), CAUBO did not repudiate or qualify this statement. Nor has any V-P academic since its publication.

Disturbing questions arise. "Management rights" is a concept drawn from the private sector. It includes the unilateral rights of management to control all activities in the work place and all decisions to restructure. All employees have under these management rights the legal "duty to obey."

We need to ask: What CAUT policies have resulted in "severe curtailment of management rights?" Are CAUT policies on academic freedom and tenure the "severe" abridgement of these rights?

Certainly, they "curtail management rights" by ruling out the "duty to obey" in matters of academic freedom and in protecting the security of academic positions from "manage-

Do university business officers and V-P's academic, then, seek to affirm private-sector management rights over academic freedom and tenure? Surely not. But then what do they mean by this term which has a well-known legal meaning?

Before a bizarre presumption advances further, university business officers and V-P's academic need to be reminded of a basic fact. University faculty are accountable to university constitutions and to the advancement and dissemination of learning. They are not accountable to "management rights." The problem seems to be that university administrative functionaries have confused their publicly delegated authority to sign budgets within the university with rights over budgets as a form of market property. This is an absurd and usurpacious confusion. It must not be allowed to let pass.

> IOHN McMURTRY Philosophy, University of Guelph

## CAUT 1996 · **INCOME TAX GUIDE**

NERVOUS ABOUT APRIL? Don't fret! All the information you need to prepare your income tax return is in the CAUT Tax Guide.

Tax tips at your

IN THIS ISSUE finger tips.

## "Tax everything!" says prof

Sherri Torjman's article "Hysteria Poor Substitute for History in Public Debare" about the CPP is a lesson that can be transferred to the position paper in the same issue of the Bulletin (January 1997) "The GST & Books: A Taxing Prob-1em for Canadians.

Calling for abolition of the GST on books is simply another interest group's (CAUT) making a case why their spe-cial interest should not have to shoulder the tax burden of running our country, including its educational system.

The history is that manufactured goods - about onethird of Canada's economy - was being taxed while the balance of the economy was not. The idea was to share taxation more equally. That is now being done but with much greater complexity than need be through the exclusions, and the costs this imposes on collecting the tax. The exclusion of food is a prime example of political pressure groups (farmers and the food industry) being able to add immense complexity to what should and could be a simple tax - you are charged GST if you buy one doughnut but not if you buy a dozen.

It's better to tax everything. Books are no more nor less necessary than many things we consume and by taxing everything GST could be reduced from seven per cent to about five per cent. While no one likes to pay taxes, I feel they are well spent by the various levels of government.

CAUT has better things to expend its limited lobbying resources on than the GST.

J. D. FORBES Commerce, University of British Columbia

## Les droits différentiels au Québec sèment l'inquiétude

Dans le numéro de janvier dernier, l'ACPPU a publié un rapport de presse sur le débat soulevé par les droits différentiels au Québec. L'ACPPU s'est toujours opposée à ce genre de majoration dans n'importe quelle province. L'ACPPU a écrit au gouvernement du Québec (lettre à Madame Pauline Marois, Ministre de l'Éducation, le 16 janvier 1997) pour lui faire part de sa position. Voici le texte de la lettre.

L'Association canadienne des professeures et professeurs d'université se préoccupe beaucoup de la question de la mobilité pancanadienne des étudiants. Nous nous sommes félicités en 1993 que le Conseil des ministres de l'Éducation adopte, dans sa déclaration de Victoria, la mobilité comme l'une des quatre grandes questions dont il s'occuperait. Nous avons accueilli avec satisfaction la résolution des ministres de l'Éducation d'agir à l'échelle pancanadienne sur cette question et sur d'autres dossiers prioritaires du domaine de l'enseignement postsecondaire.

Dans ce contexte, nous avons donc été fort troublés par la décision du gouvernement du Québec d'imposer des droits différentiels aux étudiants canadiens venant étudier au Québec. L'échange d'idées est le moteur des universités tant du côté des étudiants que des professeurs. Nous estimons, par conséquent, que la décision de votre gouvernement n'est pas dans le meilleur intérêt des universités du Québec ou d'autres provinces du Canada. Nous espérons qu'il sera possible de vous convaincre de revenir sur votre décision.

## CAUT alarmed by differential fees in Quebec

In the January 1997 issue of the Bulletin, CAUT featured an investigation into the news media debate over the idea of differential fees in Quebec. CAUT has always opposed such charges in any province. We fear that there will be a domino effect and that provinces will start competing with each other to charge differential fees, just as they did with international students. In an age of globalisation and competition, the Canadian university system is too small to be broken up into ten separate and distinct systems. Such fees are a significant step in the wrong direction. CAUT has written to express its views to the Council of Minister of Education (the letter was sent to Dr. Paul Cappon, Director Ceneral of the Council on December 18, 1996). What follows is the text of that letter.

The Canadian Association of University Teachers is most concerned about the question of student mobility in this country. In 1993 we were pleased that the Council of Ministers of Education in its Victoria Declaration made mobility one of its four key issues. We have, of course, co-operated with the Council over one aspect of this work, namely the transfer of credits in the first and second years between universities.

We do, however, believe that financial barriers are a particularly serious threat to student mobility. These come in two forms. The first is differential fees for out-ofprovince students. We were particularly alarmed by the decision announced recently by the Quebec government to introduce such fees. CAUT has been for many years opposed to such charges. CAUT fears that chere will be a domino effect in other provinces as they decide to impose retaliatory fees first on Quebec students and then on everyone else.

We are also concerned about another financial barrier, namely the restrictions on student aid in various provinces for those who study in another province. We understand that such restrictions now exist in British Columbia, Alberta, Saskatchewan, and Quebec. It seems to us that these restrictions inevitably limit student mobility within Canada. They are essentially arbitrary and unpredictable so that students and universities cannot plan effectively. There is also very rarely any consultation with the stakeholders within the university system. Nor can such fee levels be related to any educational principles. More fundamentally these differentials seem to us contrary to the overall Canadian interest as well as the interests of students and

We think of these developments in the context of globalization, international competition and free trade. Given these realities, the Canadian university community is far too small to sustain division into ten separate higher education autarkies and still hope to be internationally competitive. Yet that seems to be the direction in which we are headed in the area of student aid and student mobility.

We note that at Victoria in 1993 the Ministers through the CMEC stated that they affirmed "...our responsibility for providing national leadership in education in Canada." We think that such leadership is now essential in the area of student mobility. We would like to work with you to ensure that this issue is addressed in a sensible and rational way.

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## Censoring the Internet

BY MATTHEW KERBY

As ACCESS TO THE INTERNET BECOMES more widespread so too does the debate between free speech and censorship of the information highway.

Last year the Canadian public was inundated with reports in the news of the RCMP making various busts of people in possession of staggering amounts of illegal net pornogtaphy.

Under Canadian law it is illegal to make, possess or distribute pornography that, according to the Supreme Court of Canada is degrading, violent, dehumanizing or involves children. The involvement of computers in the pornography trade has interlinked these three charges. The law considers viewing illegal pornographic images off of the Internet as both possession and production as the computer makes a copy of the image and stores it on the hard drive. Sending a copy of the image to another computer via e-mail or the world wide web is considered distribution. Possession entails a five year maximum jail sentence and production and distribution can land the alleged pornographer 10-years behind bars. However, it is not difficult to program a computer so that there is no trace of the forbidden fruit.

In the United States the Internet and pornography have become inextricably linked in public discussion and therefore a concerned parent's/teacher's/minister's/politician's worst nightmare. As in the general debate about pornography, the would-be censors focus on child pornography as the wedge with which to introduce much more sweeping restrictions on all viewers and readers. They focus on the fact that many parents understandably worry about the degree to which they can control or monitor their childrens' access to "undesirable material" on the Internet. The United States Congress rushed to pass legislation, the Communications Decency Act, which, it was alleged, was designed both to appeare the moral majority but to be so sweeping in its drafting that the courts would inevitably rule it unconstitutional.

This is exactly what has happened so far. Last June a Federal court in Philadelphia blocked the enforcement of the Act which makes it illegal to put indecent material on the Internet which can be accessed by a minor. The Federal court stated the Communications Decency Act was "unconstitutionally vague" and that communication on the Internet should be subject to First Amendment protections. The federal government has appealed the decision and now the Supreme Court will decide.

Although American law is not the same as Canadian law, that decision will have nevertheless considerable impact in Canada since so much of the material on the Internet originates in the United States.

While the Internet has not become such a hot political topic in Canada there are indications that it is moving in that direction. Consumer and legal concerns were cited by iSTAR, Canada's largest Internet provider, as the reasons it quietly removed some of the more risqué news groups in the alt.sex hierarchy from public access. Internet providers are worried that they too may be charged or held responsible for illegal material that their customers and

clients download. But as of yet no legal foundation exists that might land an Internet provider in jail. Like common carriers such as Bell Canada or Canada Post, Internet providers are not responsible for the content of the programs or documents that they carry. They will only be charged if they knowingly possess, make or distribute illegal material.

However, Internet providers are not shirking away from any kind of responsibility. Providers like iSTAR encourage their users to take advantage of net monitoring applications that deny access to sites, chat lines or news groups that contain undesirable terms or words. Of course selecting alt.sex as an undesirable term not only prevents access to the obvious pornographic news groups but also alt.sexy.bald.captain, a news group dedicated to Star Trek's Capt. Picard. Also, net nanny programs exclude legitimate news groups or sites on sexual topics such as alt.sexual.abuse.recovery or those dedicated to sex education. Furthermore it is not too difficult to foil such nanny programs or to use foreign sites that are beyond the scope of Canadian control.

Canadian universities are directly involved in the debate. University providers in Canada decide on their own as to which news groups they will restrict access. At Carleton University in Ottawa, Internet policy is decided by a four member Offensive Content Committee. Their decisions to restrict access are based on what they "consider to be illegal."This kind of action prompted massive student response in Montréal when McGill University restricted its news groups and across town rival Concordia University did not. Carleton University Computing Services Director David Sutherland explained that a complaint was made by students last year over freedom of speech at Carleton but since then he reports that Computing Services has not received any complaints or any trouble regarding pornography on the net.

A more disturbing trend in universities is the carte blanche policy that some university providers have to look into the Internet accounts of their students, staff or faculty. University providers claim the right to open e-mail or conduct key stroke checks — that is conduct a search of all the commands or addresses entered by a user, without the knowledge of the user. At Concordia this policy is made clear in its rules and regulations for Internet use but at Carleton there is no mention of this anywhere on its homepage or in its printed rules.

As it stands, government regulation in Canada of the Internet is limited. The Internet is regulated by the same obscenity laws that govern the more traditional forms of pornography. But this does not mean that the situation can't change. When iSTAR removed its news groups last July Justice Minister Alan Rock publicly came out in favour of the provider's move towards self-regulation, not a surprise given the amount of time and resources required to effectively monitor the Internet. Industry Canada and the Department of Justice are both looking into the question of Internet restriction and responsibility.

(Matthew Kerby is currently studying Political Science at Carleton University in Ottawa.)

## Privacy on the PC

Learning to erase your footprints on the information highway.

BY BILL HUSTED Cox News

OST OF US LIVE QUIET AND HUMdrum lives with very little to hide. But we still pull our shades at night.

So I'm not suggesting you have anything to hide when it comes to using your computer. But — all the same — let's spend some time talking about how to make it a little more difficult for someone to invade your privacy.

Let's start with passwords. You may have several of them: One for an Internet provider, one for the machine at work and perhaps a password for Prodigy, Compuserve or Ametica Online, Think of your password as the key to the lock that keeps outsiders out.

Most newcomers try to come up with a password that is easy to remember. But those kind of passwords — the name of a family member, or the digits from your telephone number or birthday — are the easiest to guess.

Make things a little more difficult by using a password that includes both letters and numbers. It's a good idea to stay away from words found in a dictionary.

Some hacking programs use an electronic dictionary and literally try every word in the book in an attempt to break into your Internet account.

Next, you need to know you leave electronic footprints when you travel in cyber-

Want to see some right now? If you use Netstape to navigate the Internet's World Wide Web, look in your Netscape directory for a file called NETSCAPE.HST.

Now use your word processor to open that file. You'll find it contains a complete listing of every Web page you've visited. Most of us won't care that this information evicts.

And, after all, the file resides safely on

But if you do care, here's what you can do about it. Delete the file. *Netstape* will work fine without it.

But did you know that many Web sites also keep a record of who visited them. The information that is automatically captured at the site can include the kind of computer you own, your e-mail address and the page you visited before that page.

If you'd like a demonstration of what a remote computer can see, go to a page called Anonymous Surfing at http://anonymizer.ccmu.edu:8080/. Just use the link at the bottom of the page and you'll get a report of the sort of information your computer blabs.

Again, that probably won't concern most of us. If it does, there is a way to surf anonymously. Just go to Anonymizer at http://anonymizer.cs.cmu.edu:8080/open.html.

Enter the address for the page you want to visit. Now you won't leave a record behind on the pages you visit.

Some folks don't even like to reveal their identity when sending e-mail. If that sounds like you, visit Anonymous E-mail at http://noahs-place.com/anon.html. There are links from that page to several places that will forward your e-mail anonymously at no charge.

If all this talk of secrecy has set you into a wild fit of deleting personal files from your computers and floppy disks, remember: Deleted files don't go away automatically.

Several utilities, including one called UNDELETE that came with some of the last editions of MS-DOS and a utility called UNERASE from Norton Utilities, can restore them.

For those who worry about stuff like this, Norton Utilities — among other companies — sells a program that really erases a file.

Look, it's fine with me if you keep your drapes open at night. I just wanted to tell you someone may be looking.

Reprinted with permission, The Atlanta Constitu-

## Tax Software for 1997

FROM PAGE 3

Perhaps the easiest way to use any tax program is to go straight to the T4 (employment income) and T5 forms (investment income) and fill them in. If relevant, you can also go straight to the business or professional income statements and key in details of such income and related (and tax-deductible) expenses. The information will be automatically transferred to the pertinent lines on the pain T4 forms.

GriffTax

A fourth widely-used tax program is GriffTax, which as of this year's edition is available only by download from the Internet at http://www.griggtax.com. It is compatible with any personal computers operating system, including Windows, Macintosh, OS/2, and Unix. However, the 1996 version was unavailable at the time this test was conducted.

Tests of this software in previous years found it fairly easy to use.

Griff Tax is manufactured by Colin Griffiths & Associates Ltd. of Catp., Ont. It was originally developed for Macintosh computers, the software for which is almost always user-friendly, thanks to the Mac's straightforward operating system.

It's worth noting that tax software doesn't provide an automatic link to Revene Canada's EFILE system. To file electronically, you'll have to go through a registered EFILE agent. (Most tax-preparation firms and many accountants are registered.) The above four programs produce returns that are EFILE-compatible, which means you can submit your electronically-prepared returns on a diskette to the EFILE agent, who will charge a small fee to transmit your data to Revenue

(Matthew Elder is personal finance columnist with The Financial Post in Toronto.)



## FINAL CALL FOR NOMINATIONS TO CAUT OFFICER POSITIONS AND AS CHAIRS AND MEMBERS OF CAUT STANDING COMMITTEES

Nominations are now being actively sought for election to the Executive Committee, namely: CAUT President, Vice-President, and two Members-at-large. Nominations are also being sought for election to positions on the four CAUT Standing Committees: Academic Freedom and Tenure - Person Chairing, four vacancies; Collective Bargaining and Economic Benefits — two vacancies; Librarians — Person Chairing, two vacancies; and Status of Women - Person Chairing, one vacancy. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and provincial associations are nominated. Elections will take place at the CALIT Council meeting in Ottawa in May 1997

### DESCRIPTION OF POSITIONS

The President: Responsible for guiding the affairs of the Association between meetings of Council and for ensuring that policies approved by Council are implemented. A nominee for the position of President should have had considerable experience in faculty association affairs at the local or provincial level.

The Vice-President: Responsible, in particular, for the publications program of CAUT and, as a senior officer, for assisting the President with his or her responsibilities,

#### COMMITTEE MEMBERS

#### Academic Freedom and Tenure Committee

Nominees for positions on the Academic Freedom and Tenure Committee should have considerable experience in the area of professional rights, grievances and discrimination policy. Nominees should also have knowledge of policy matters pertaining to academic rights. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (four per year) including fact-finding missions, drafting of documents, and other related duties. Nominees for the Person Chairing normally must have served at least one year on the Committee.

## Collective Bargaining and Economic Benefits Committee

Nominees for positions on the Collective Bargaining and Economic Renefits Committee should have demonstrated experience in the area of collective bargaining and/or analysis of economic benefits. Elected members shall normally serve for three year terms, with the possibility of one renewal, and should be able to commit time in between meetings (three per year) to the work of the committee, including conference planning, drafting of documents and other

#### librarians' Committee

Nominees for positions on the Librarians' Committee should have considerable experience and knowledge of the professional interests and academic concems of librarians at Canadian universities. Nominees ought to be aware of policy matters pertaining to academic rights and working conditions of university librarians. Nominees should be willing and available to dedicate significant time to the Committee's work between meetings (three per year). including the biennial conference, annual insert to the Bulletin, drafting or editing documents, responding to enquiries and other related activities. Nominees for the Person Chairing normally must have served at least one year on the Committee.

### Status of Women Committee

Nominees for positions on the Status of Women Committee should have considerable experience representing the interests of and

coordinating strategies promoting the status of women. Nominees should also have knowledge of policy matters pertaining to the status of women. Nominees should be willing and available to dedicate considerable time to the work of the Committee between meetings (three per year) including the Status of Women Conference planning (held once a year), annual Bulletin insert, drafting of documents, and other related duties. Nominees for the Person Chairing normally must have served at least one year on the Committee.

The term of office for the President, Vice-President and Executive Committee Members-at-large is one year. The term of office for Persons Chairing CAUT Standing Committees is two years. The term of office for members of CAUT Standing Committees is three years.

#### NOMINATION PROCEDURE

### Nominations should be sent to:

Professor Mark Sandilands

Person Chairing, Elections and Resolutions Committee CAUT, 2675 Queensview Drive, Ottawa, ON K2B 8K2

## They should include

- · A letter of nomination,
- A brief statement of why the nominator feels the nominee is qualified to serve.
- The agreement of the nominee to serve if elected.
- A completed copy of the "Standard Information Form"

  (available from any Faculty Association office or from CAUT)
- . For nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae

Note: Information on release time for CAUT Officer positions and CAUT Standing Committee Chairs can be found in the Information Service Lab no. 48 pages 4 - 7.

## NOMINATION DEADLINES

- Academic Freedom and Tenure Committee: March 1, 1997
- Collective Bargaining and Economic Benefits Committee: March 1, 1997
- = Librarians' Committee: March 1, 1997
- Status of Women Committee: March 1, 1997
- All other nominations: March 31, 1997 if possible



## DERNIER RAPPEL DE CANDIDATURES AUX POSTES DE DIRIGEANTS DE L'ACPPU, DE PRÉSIDENTS ET DE MEMBRES DES COMITÉS PERMANENTS DE L'ACPPU

Nous sollicitons activement des candidatures à des postes au Comité de direction, soit: la présidence, la vice-présidence, et deux postes de membres ordinaires de l'ACPPU. En outre, nous sollicitons des candidatures à des postes aux quatre comités permanents de l'ACPPU: quatre postes au Comité de la liberté universitaire et de la permanence de l'emploi dont celui de la présidence; deux postes au Comité de la négociation collective et des avantages économiques; deux postes au Comité des bibliothécaires dont celui de la présidence; et un poste au Comité du statut de la femme dont celui de la présidence. Les membres affiliés individuels et les membres assoclés de l'ACPPU ont le droit de présenter des candidatures,

Pour que l'ACPPU demeure une organisation efficace, il est donc très Important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'assemblée du Conseil qui se tiendra à Ottawa

## DESCRIPTION DES POSTES

La présidence : La personne élue est responsable de la direction des affaires de l'association entre les assemblées du Conseil et s'assure que les directives approuvées par le Conseil sont mises en oeuvre. Les candidats à la présidence doivent possèder une expérience considérable en matière d'associations de professeurs à

La vice-présidence : La personne élue est responsable, en particulier, du programme des publications de l'ACPPU et, en tant que dirigeant supérieur, elle aide la présidente ou le président à s'acquitter de ses responsabilités

## LES MEMBRES DES COMITÉS

## Le Comité de la liberté universitaire et de la permanence de l'empioi

Les candidats et candidates à des postes du Comité de la liberté universitaire et de la permanence de l'emploi devraient avoir une expérience considérable dans le domaine des droits professionnels, des griefs et des politiques concernant discrimination. Ils devraient également connaître les questions de principe relatives aux droits des universitaires. Les candidats et candidates devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions (quatre fois par année) et à participer, notamment, à des missions d'enquête, à la rédaction de documents et à d'autres tâches

normalement avoir siégé au moins un an au comité.

## et des avantages économiques

Les candidats et candidates à des postes du Comité de la négociation collective et des avantages économiques devraient avoir fait la preuve de leur expérience dans le domaine de la negociation collective ou de l'analyse d'avantages économiques. Les membres élus siègent normalement trois ans au comité et leur mandat peut être renouvelé une fois, ils devraient également pouvoir consacrer du temps aux travaux du comité entre les réunions (trois fois par année) notamment en organisant des colloques, en rédigeant des documents ou en participant à des activités connexes.

## Le Comité des bibliothécaires

Les candidats et candidates à des postes du Comité des bibliothécaires devraient avoir une expérience et une connaissance considérables des intérêts de la profession et des préoccupations pédagogiques des bibliothécaires des universités canadiennes. Les candidats et candidates doivent connaître les questions de principe touchant les droits universitaires et les conditions de travail des bibliothécaires d'université. Ils devraient être disponibles et prêts à consacrer beaucoup de temps aux travaux du comité entre les réunions (trois fois par année) notamment en participant à l'organisation du colloque biennal, au supplément annuel du Bulletin, à la rédaction ou à la revision de documents, en répondant à des demandes de renseignement et à d'autres activités connexes. Les candidats et candidates à la présidence doivent normalement avoir siège au moins un an au comité.

## Le Comité du statut de la femme

Les candidates à des postes du Comité du statut de la femme devraient avoir une expérience considérable dans la représentation des intérêts des femmes et dans la

coordination de stratégies mettant en valeur la condition des femmes les candidates devraient également connaître les questions de principe touchant la condition des femmes. Elles devraient être disponibles et prêtes à consacrer beaucoup de temps aux travaux du comité entre les réunions (trois fois par année) et à l'organisation de la conférence annuelle du statut de la femme, au supplément annuel du Bulletin, à la rédaction de documents et à d'autres tâches connexes. Les candi-

connexes. Les candidats et candidates à la présidence doivent dates à la présidence doivent normalement avoir siégé au moins un an au comité.

Le mandat de la présidence et de la vice-présidence de même que des membres ordinaires du Comité de direction est d'un an. Le mandat de la présidence des Comités permanents est de deux ans. Le mandat des membres des comités permanents de l'ACPPU est de

## MÉTHODE DE MISE EN CANDIDATURE

## Il faut envoyer les candidatures à :

M. Mark Sandilands

Président, Comité des élections et résolutions ACPPU, 2675, promenade Queensview Ottawa (Ontario) KaR 8Ka

## Les pièces suivantes doivent accompagner les mises en candidature :

- · Une lettre de mise en candidature
- Une brève déclaration expliquant pourquoi la personne qui présente le candidat ou la candidate estime qu'il ou elle possède les qualités voulues.
- L'accord du candidat ou de la candidate de siéger au comité
- Une copie du Formulaire d'information réglementaire
  à l'intention des candidats à un poste électif de l'ACPPU,
  disponible auprès des associations de professeurs ou de l'ACPPU
- Pour les candidats au Comité de la liberté universitaire et de emploi, un curriculum vitae complet de leur expérience universitaire.

Note : Les renseignements au sujet du dégagement pour les postes au Comité de direction ainsi que les présidences des comités permanents de l'ACPPU se trouvent dans le service d'information, sous l'oaglet 48, aux pages 4-7.

## DATE LIMITE DES MISES **EN CANDIDATURE**

- Le Comité de la liberté universitaire et de la permanence de l'emploi-
- le ier mars 1997
- Le Comité de la négociation collective et des avantages économiques: le ier mars 1997
- Le Comité des bibliothécaires: le 1er mars 1997
- Le Comité du statut de la femme: le ser mars 1997
- Toutes les autres mises en candidature: le 31 mars 1997 si possible

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accepted until postuous are filled. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration require-ments, this advertisement is directed to Canadian

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BUSINESS COMPUTING

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CHEMISTRY

#### CHEMISTRY

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TRENT UNIVERSITY — invites applications for a full-time, tenue-trade position at the Austiant Professor level in Analytical, Physical or hongrance to the common programment of the capital to establish an action treatment and programment of the capital to the establish in action of the programment of the p

University of Alberta Edmonton

## Chair, Department of Civil & Environmental **Engineering**

Applications and nominations are invited for the Position of Chair of the Department of Civil & Environmental Engineering. The department, which as of July 1996 includes the School of Mining and Petroleum Engineering, provides undergraduate programs in Civil Engineering, Civil Engineering (Environmental Engineering), Mining Engineering and Petroleum Engineering, These programs have a combined quota of 185 new students each year. The department has a strong graduate program with over 200 students following MEng, MSc and PhD programs, and the department is committed to further growth in

The department is experiencing considerable growth and staffing will increase over the next few years to a level of approximately 45 full-time faculty positions. Major tasks over the next several years will involve the selection of 10-15 new academic staff, completion of selection of 10-1 new academic stair, completion to the Environmental Engineering expansion, implementation of a recently-approved major revision of the undergraduate Civil Engineering curriculum, and integration of the activities of the School of Mining and Petroleum Engineering into the department.

The Chair of Civil & Environmental Engineering is responsible to the Dean of Engineering for the supervision and administration of the academic programs, budget and all activities of the department. We are seeking a dynamic candidate who possesses the teaching, research and administrative experience to provide effective leadership in a Faculty committed to excellence in education and scholarship. Relevant industrial experience will be an asset. The appointment, which will be at the rank of Professor, will take effect on July 1, 1997 or as soon as possible thereafter.

Written nominations or applications, accompanied in the latter case by a resume of qualifications and experience, and the names of three referees, should be submitted by March 15, 1997 to:

Dr. David T. Lynch, Dean Faculty of Engineering University of Alberta 5-1 Mechanical Engineering Building Edmonton, AB T6G 2G8

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, wieluding Aboriginal peoples, persons with disabilities, and members of visible minorities.

## FOUR ASSISTANT PROFESSOR POSITIONS

The University of Calgary Departments of Geology and Geophysics, Geography and Archaeology invite applications for four tenure-track or contingent term/specific term four-year appointments in the Earth Science Program at the Assistant Professor rank, to begin July 1, 1997. A PhD is required for these positions.

- Applied Hydrology Preference will be given to candidates with expertise in ground water-surface water interactions, geotechnical applications and/or water quality studies. The ideal candidate will have a strong geological and quantitative background.
- Applied Geophysics Preference will be given to candidates with expertise related to methods of investigation of the shallow subsurface including ground penetrating radar, electrical and electromagnetic methods, magnetic methods and shallow seismic. The ideal candidate will have a strong background in rock and soil properties.
- Geoarchaeology Preference will be given to candidates with expertise in Geoarchaeology, human geography and earth science interface and interaction. The ideal candidate will have a strong background in paleoenvironmental reconstruction.
- Geographical Methods/Remote Sensing Preference will be given to candidates with expertise in earth system science and modelling, geographic information systems and remote sensing applications. The ideal candidate will have a strong background in spatial modelling and systems.

The duties include teaching at the undergraduate and graduate levels, supervision of graduate students, independent research and service to the University.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

The closing date for applications is March 1, 1997. Applicants should send a letter of application, and a curriculum vitae with the names and addresses of three references to one of the following:

> Dr. Ian Hutcheon, Head Department of Geology & Geophysics

Dr. S. E. Franklin, Head

Dr. Scott Raymond, Head Department of Archaeology

The University of Calgary 2500 University Drive N.W. Calgary, Alberta, Canada T2N 1N4



www.ucalgary.ca

## INDEX

ACCOUNTING

ADMINISTRATIVE STUDIES & BUSINESS COMPUTING

BUSINESS

BUSINESS ADMINISTRATION

BUSINESS COMPLITING

COMPARATIVE DEVELOPMENT

COMPUTER SCIENCE

COMPUTING & INFORMATION SCIENCE

CRIMINOLOGY

ORAMA

ECDNOMICS

EOUCATION

ENGINEERING

**ENGLISH** FINANCE

FINE ARTS

FOOD SCIENCE

FRENCH

GEOGRAPHY

GEOGRAPHY & ENVIRONMENTAL STUDIES

GEOLOGY

GERMAN

HEALTH EDUCATION

INDIGENOUS LEARNING INFORMATION STUDIES

INSTRUCTIONAL TECHNOLOGY

INTERNAL MEDICINE

KINESIOLOGY

LANDSCAPE ARCHITECTURE

LIBRARY & INFORMATION STUDIES

MANAGEMENT

MATHEMATICS

MATHEMATICS & STATISTICS

NATIVE STUDIES

NURSING

PATHOLOGY PHARMACOLOGY

PHYSICAL & HEALTH EOUCATION

PHYSICS

PHYSIOLOGY

POLITICAL SCIENCE

POLITICAL STUDIES

PSYCHOLOGY

RECREATION & PHYSICAL EOUCATION

SECONOARY EOUCATION

SOCIAL WORK SDCIOLOGY

SOCIOLOGY & ANTHROPOLOGY

SPANISH & PORTUGUESE

STATISTICS & ACTUARIAL SCIENCES

SUMMER SESSION

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**ACCOMMODATIONS** 

## CLASSIFIEDS

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#### COMPLITER SCIENCE

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— Head, Department of Computer Science.

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## COMPUTING & INFORMATION SCIENCE

INFORMATION SCIENCE

QUEEN'S UNIVERSITY — The Department of Computing and Information Science invites applications for two tenure texts positions at the assistant professor level for subject to business and the subject of the properties of the properties of the subject of the

Ontario K7L 3N6; fax: (613) 545-6513; email: levison@qucs.queenu.ca. Applications will be accepted until 28 February 1997, or subsequently, until the positions are filled.

#### CRIMINOLOGY

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5.T. RIDMAS UNIVERSITY — The Programme for Offlinnloogy at 5.Thomas University invites applications for Director of the Programme. This is a femule rate of protrion at the assistant professor level; and will begin fluid; 1,1997. 5.Thomas is a femule rate of protrion at the assistant professor level; and will begin fluid; 1,1997. 5.Thomas consistence in undergraduate teaching is an institutional priority. The successful candidate will be a crainnology time the begin to the case as crained policy the product the case in a single case of the case as crained policy to teach in such as as a crained policy the case of the case as crained policy to the case of the

### DRAMA

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Subject to budgetary approval, a tenure track
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and three letters of reference should be sent by March 15, 1997 to: Or. Ted Chase, Dean of Arts and Science, Nipissing University, 100 College Drive, Box SO02, North Bay, Ontario, Canada P18 817.

#### **EDUCATION**

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#### **ENGINEERING**

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LAKEHEAD 🏙 UNIVERSITY

## DEAN OF ENGINEERING

Lakehead University is seeking applications and nominations for the position of Dean of the Faculty of Engineering. Located at the head of the Great Lakes, Lakehead University is a dynamic university offering a variety of programs to approximately 6,000 full-time students.

Faculty of Engineering offers a unique combination of Engineering Technology Diploma and Post-Diploma Degree Programs in Chemical, Civil, Electrical and Mechanical Engineering as well as an interdisciplinary Master's Degree program in Control Engineering. All of these programs are accredited with a total enrolment of 500 students and a complement of 28 full-time faculty members. In addition, the Faculty offers a pre-engineering Native Access Program,

The candidate shall have undergraduate and earned doctoral degrees in Engineering, be registered or eligible for registration with Professional Engineers of Ontario and be qualified for appointment to one of the four departments. The successful candidate shall possess a demonstrated record of excellence in teaching and peer-reviewed research, provide intellectual and administrative leadership, and lead the Faculty in long-term planning of academic and research programs.

Reporting to the Vice-President (Academic), the Dean is responsible for the planning, management and administration of the Faculty and will serve as its spokesperson both inside and outside the University.

The appointment will be effective July 1, 1997 for a term of five years, subject to renewal. Applications should be accompanied by a detailed curriculum vitae and the names and addresses of at least three referees. Letters of nomination should include biographical details of the person nominated. Applications and nominations should be submitted to:

> Dr. John Whitfield Vice-President (Academic) Lakehead University 955 Oliver Road Thunder Bay, Ontario, P7B 5E1

In accordance with Canadian Immigration regularions, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University is committed to employment equity and encourages applications from women, members of visible minorities, aboriginal peoples, and persons with disabilities.



## Chrysler Canada/NSERC Industrial Research Chairs in Alternate Fuels

The University of Windsor, with support from Chrysler Canada and the Natural Sciences and Engineering Research Council of Canada (NSERC), has recently established an Industrial Research Chair in alternate fuels in the Department of Mechanical and Materials Engineering. We invite applications for this permanent position, which is expected to be filled at the full professor level.

Financial support for the research program including support for graduate students, post doctoral fellows, has been provided by NSERC, Impenial Oil and Chrysler Canada for an initial 5-year period, with the possibility of renewal of funding for a further 5-years. The chair will have access to facilities available at the University of Windsoy/Chrysler Canada Automotive R & D Center, Impenial Oil, and the University of Windsor, and will be eligible to seek additional funding.

The Chair will engage in analytical, numerical and experimental research to improve the efficiency, level of output, durability, exhaust emissions and safety of automotive energy systems and devices of both conventional and non-conventional design. Research on alternate fuels, including natural gas, propane, methanol, ethanol, and future reformulated gasoline-based motor fuel products is of particular interest. Lubrication, internal combustion, computational fluid dynamics, heat transfer and numerical modeling are also research topics of interest.

Candidates will be expected to have an established record of research and Industrial experience. He/she must have a Ph.D in a relevant engineering field, a strong commitment to research and teaching, and be eligible for Professional Engineering registration in Ontario.

To ensure consideration, applications should be received by April 15, 1997 in anticipation of the position being filled by July 1, 1997. The search will remain open until the position is filled. Candidates should send their curriculum vitae and the names and addresses of three referees to Dr. D.O. Northwood, Head, Dept. of Mechanical & Materials Engineering, University of Windsor, 401 Sunset Ave., Essex Hall 224A, Windsor, Ontario N9B 3P4. Tel: (519)253-4232, ext 2616/Fax: (519) 973-7007/E-mail: mats@uwindsor.ca.

The University of Windsor is committed to equity and diversity in the workplace and welcomes applications from Aboriginal peoples, persons with disabilities and members of visible minorities. Applications from women are particularly encouraged. This advertisement is directed to both Canadian and International candidates.

## ANNONCES CLASSÉES

d West, #H-S49, H3G 1M8, or e ncordia.CA. In acco Chanda 1436 IMB, or e-mail at MechEnga yax2Concordis.C.h. naccordince with Crandian immigration requirements, priority shall be given to Canadan citizes and perimenter residents of Canada of Canada. Concordia University is com-mitted to employment equiry, and enourages applications from women, about spiral peoples, via-menter of the minorities and disabled penon. All thrungs being equal, women candidates shall be green pointly.

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LACREED UNIVERSITY — The Department of Cvid Engineering at Lakehead University invites applications for a probationary (feruretrack) appointment at the rank of Assistant Professor. Applicants with a Bachebor degree and a PhO in Cvid Engineering speculiaring in one or more of the following areas: transportation engineers.

neving, influstruture emplerering, environmental engenering or combination engineering relabel engenering or combination engineering. The applicant is expected to support a graduate program in Transportation Engineering. The successful candidate will be expected to teach effectively, to develop a significant enternally funded research program, and to asset in the extension of the expected to teach program and to asset in the candidate must be a Professional Engineer or be qualified and prepared to become a licensed professional Engineer. This position is subject to final budgetary approval. Interested applicants should send a controllum vites, a statement and the names and addresse of three reference and the names and addresse of three reference and the names and addresse of three references of the control of the contro

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#### FINANCE

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#### FINE ARTS

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### **FOOD SCIENCE**

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## TRENT UNIVERSITY UNIVERSITY LIBRARIAN



Trent University invites applications for the position of University Librarian. The University Librarian provides leadership and assumes responsibility, within a collegial structure, for planning, directing and evaluating all library, university archival and media operations in a way that contributes to the educational mission of the university. The successful candidate will be expected to provide dynamic and innovative leadership and to motivate and work cooperative-ly with librarians, staff, faculty and students within the Library and externally. As well, the suc-cessful candidate is expected to be an effective external representative of the Library.

The library contains 788,900 total print holdings and over 1000 motion pictures and videotapes, and subscribes to 2,408 serials and many electronic information resources. It provides service for 3,500 full time and 1,600 part time undergraduate arts and science students, 140 service for 5,000 min mine and rovolo part time undergraduate arts and scene students. Needia Services has 4 staff members, including the Manager. The Library and University Archives have 38 staff members, of whom 7 are professional librarians and one a professional archivist. Librarians, the University Archivist and all staff are members of bargaining units and are subject to collective agreements.

Qualifications: a candidate should hold a degree from an accredited library school and should have held progressively more responsible administrative positions in an academic or research library. An imaginative approach to and a thorough understanding of information resources, services and technologies are essential. The successful candidate should demonstrate an appreciation of the needs of a wide range of disciplines and library users, and ability to motivate people, ability to work co-operatively and demonstrate team building skills. He or she should also possess excellent communication and negotiation skills, display knowledge of collection development, personal and labour perstations budget planning find esting automated. should also possess executed commitmentation and negotiation saids, shapping, fund raising, automated systems and library space planning and use. The candidate should be strongly committed to professional and staff development. An advanced degree in a disciplinary area is desirable.

The University Librarian is a member of the administration and reports directly to the Vice-President, Academic. Included in the position is ex-officio membership on Senate and several other Senate Committees.

Salary: To be negotiated; the University Librarian is appointed for a five-year term with renewal possibility and will have a continuing appointment as a librarian.

Deadline for applications; March 14, 1997; appointment to commence July 1, 1997

Applications should be accompanied by a current curriculum vitae and the names of three references. At least one of the referees should be able to evaluate the candidate's performance in his/her current position. Trent University is an employment equity employer, and especially invites applications from women, abortgain persons, visible minorities and disabled persons. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. Send applications and nominations to Dr. Robert Campbell, Vice-President, Academic, Trent University, Peterborough, Ontario, K9J 7B8.



UNIVERSITY OF SASKATCHEWAN

## **GEOLOGICAL ENGINEER**

The University of Saskatchewan, Deportment of Geological Sciences, invites applications for a tenure-track position in Geological Engineering. Preference will be given to condidates specializing in rock mechanics and mining. Appointment will be at the Assistant Professor rank, effective July 1, 1997.

At the time of appointment condidates must hold a PhD degree and must be registered as a Professional Engineer (PEng) or Engineering in Training (ETD). The successful condidate will participate in teaching a undergraduate and graduate levels, be expected to establish strong contacts with industry, to develop a research program in their area of specialization, and to supervise the operation of the Rock Mechanics Laboratory. The primary teaching duties will be in the CEAB-accredited Geological Engineering program.

The Department of Geological Sciences has 16 full-time foculty, including two endowed research choirs. Currently the Geological Engineering Program is one of the largest in Conodo with over 60 undergraduate and 15 graduoie students. The large (100m.) Rock Mechanics Laboratory has the equipment to measure many different rock physical-properties and is provided with technical support. Mojor facilities include: a 1.6 MN Tinius-Olsen and Ihree smaller Soil Test load frames, AET Solo acoustic emission apparatus, and state of the art data-logging instrumentation. Departmental computing facilities and support are excellent and include 15 Sun Sparestations and a microcomputer loborator. ratory

Applications, including a full resume and three letters of reference, must be received no later than March 31, 1997 and be addressed to: Dr. James Basinger, Read, Department of Ceological Sciences, 114 Science Place, University of Saskachewan, Saskatoan, SK, S7N 5E2, Canada. Email: basinger@pangea.usask.co. Fax: 306-966-8593.

DEPARTMENT OF GEOLOGICAL SCIENCES

The University of Saskatchewon is committed to the principle of employment equity and The University of Saskotchewon is committed to the principle of employment equity and welcomes applications from all qualified applicants. Women, people of oboriginal descent, members of visible minorities and people with dissolities are invited to identify themselves as members of these designoised groups on their applications. This position has been cleared for advertising of the two-lier level. Applications or invited from qualified individuals regardless of their immigration status in Canada.

## CLASSIFIEDS

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#### FRENCH

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lowing areas: a) ground water-curface water interactions, b) trace gas biospechenistry and of solivater nutries dynamica. A commitment to excellence in teaching and an earned doctorate hand at the time of appointment are essential. Salary according to scale. The appointment is subject to final biologically approach. The start date for the portion will be July 1, 1927. Apply with ceres to: Seatch Committee, Opportment of Geography, McMaster University, Hamilton, Oranino, Canada SSS 44, before Marifa 15, 1997. In accordance with Canadian Immigration Consideration officers and permanent isolation for the control of the consideration of the consideration of the control of the

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## GEOGRAPHY & ENVIRONMENTAL STUDIES

GEOGRAPHY & ENVIRONMENTAL STUDIES

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### GEOLOGY

BRANDON UNIVESSITY — Department of Geology. Applications are invited for a continuing appointment foughest to shading at the naix of instructional Associate. It, it is preferred that candidates position is matter degree in geology graphs; microcopy. Computer Interacy as well as excellent interpersonal skills and organizational abilities are also required. Dartes: Coordination and reachings of intry sar labs; teaching and providing scattance with uppen year labs; teaching of a scource in the program from their to hims:

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Dr. Suzame Pons-Ridde, Chair, Department of
Brunnews, P.O. Box 5598, Sant John, NS. ESI.
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#### **HEALTH EQUICATION**

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HEALTH EOUCATION

OALHOUSE UNIVERSITY — The School of Recreation, Physical and Health Education at Dahoose University invites applicants with an extend doctorate to apply for a tenure track position at the Austrant Pollacure level in the Health and the Control of the Austrant Pollacure level in the Health The applicant broud them an appreciation of the Mealth Education, teipure School of Recreation of the Australia and Association of the As

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## SIR WILFRED GRENFELL COLLEGE Corner Brook, Newfoundland

## **FACULTY POSITIONS**

Sir Wilfred Grenfell College, a campus of Memorisl University of Newfoundland, located in the City of Corner Brook, is a small Liberal Arts and Science institution (approx. 1200 students). Emphasis is on teaching excellence in multi- and interdisciplinary programs leading to four year degrees in Arts (cognitive studies, English, environmental studies, historical studies, ptg/localpy). Fine Arts (theatre, visual arts), Science (environmental science) and Nursing. Visit our website: www.swgc.mun.ca.

The College seeks applications for the following probationary and term appointments:

ENGLISH

(1) Probationary position in modern and contemporary drama to support the B.A. (English) and B.F.A. (Theatre) programs. Responsibility for teaching senior and introductory dramatic literature, and first-year English. Completed PhD or equivalent prefarred. (2) Sabbstial replacement teaching term appointment (15 August 1997- 15 May 1998). Responsibility for teaching modern British and Canadian literature and first-year English.

ENVIRONMENTAL SCIENCE

Probationary position to support the B.Sc. in Environmental Science and general undergraduate science programming. Responsibility for teaching a range of courses including environmental restoration, wasta management, soil ecology and chemistry, as well as for developing an active research program to involve senior undergraduate students. PhD or equivalent required.

robationary position to support the B.A. in Environmental Studies and other programming in the cial/entitural studies areas. Candidates with backgrounds in anthropology, folklore, political science, or efferably a combination of disciplines, and an interdisciplinary orientation are invited to apply, ompleted PhD or equivalent prefarred.

## MATHEMATICS

MATHEMATICS
Sabbatical replacement teaching term appointment (16 August - 15 December 1997 with the possibility of extension to 16 May 1998). Responsibility for teaching first- and second-year mathematics.

## THEATRE

Three-year contractual appointment (15 August 1997 - 14 August 2000) in Stegecraft. Responsibility for the planning and teaching of a variety of pourses in various areas of atgecraft and design, and for designing some elements of attention to the more and traditional methods, theatre history and critical theories essential. M.F.A. degree or equivalent, teaching and professional experience required.

## VISUAL ARTS

VISUAL ARTS

(1) Sabbatical replacement teaching term appointment (16 August 1997 - 15 May 1998) in Painting. Responsibility for teaching introductory and intermediate courses in Painting and one of Foundation 2-D, Foundation Praving and Digital Imaging Knowledge of traditional and contemporary painting methods and critical theories is required, as are strong drawing skills, the ability to work in several mode and knowledge of each studio practices. M.F.A. degree or equivalent and exhibition record required.

(2) Sabbatical replacement teaching term appointment (16 August 1997 - 15 May 1998) in Photography. Responsibility for teaching introductory and intermediate Photography courses and one of Foundation 2-D, Foundation Drawing or Digital Imaging, Knowledge of traditional and contemporary photography methods, history of photography and critical theories essential. M.F.A. degree or equivalent required.

All appointments will be made at the junior level. Solary will reflect qualifications and experience in accor-dance with the Collective Agreement governing faculty at Memorial University of Newfoundland. All appointments are subject to budgetary approval and positions advertised an probationary may be con-verted to contractual at the time of appointment as a result of final budget decisions.

Applications will be accepted until 16 March, or until the position in filled. A letter indicating the position applied for, and the candidate's willingness to be considered for a contractual position should a conversion from probationary stream be necessitated by budgetary restraint, together with a curriculum vitae, teaching dossier and the names of three referees, should be submitted to Adrian Fewier. Vice Principal, Sir Wilfred Grenfell College, Memorial University of Newfoundland, Corner Brook, NF A2H 6P9, FAX (709) 637-6390, PHONE (709) 837-6231.

Memorial University is committed to employment equity. In accordance with Canadian Immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.



## DEAN, FACULTY OF PHYSICAL EDUCATION & RECREATION STUDIES

The University of Manitoba invites nominations for the position of Dean of the Faculty of Physical Education and Recreation Studies, for a term commencing July 1, 1997.

term commencing July 1, 1997.

The Dean is responsible for the administration of the Faculty's academic programs, athletic and recreation service programs, and facilities. Undergraduate academic programs include those leading to the degrees Bachelor of Physical Education and Bachelor of Recreation Studies. The Faculty offers a Masters degree in Physical Education, and a Masters degree in Recreation Studies is in the approval phase. The Faculty entos approximately 450 undergraduate and 30 graduate students and has 30 full-time faculty and 30 full-time support staff. In addition to its academic programs, the Faculty is the home of the Health, Leisure and Human Performance Research Institute and has various research ordisborations with several other Faculties and Schools of the University and the Centre of Aging

Candidates should have a doctoral degree in a relevant discipline and must have demonstrated a successful commitment to teaching and research. In addition, demonstrated leadership and administrative ability in relation to budget and program management, facilities management and community relations and service are expected.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, Aboriginal peoples, and persons with disabilities. This advertisement is directed to Canadian citizens and permanent residents.

Applications (including a curriculum vitae and the names of three referees) or nominations should be forwarded by February 28, 1997 to: Dr. J. S. Gardner, Vice-Presidant (Academic) and Provost, Chair, Advisory Committee for the Dean of Physical Education and Recreation Studies, Room 202, Administration Suliding, The University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Fax: 204-261-1318.



## FACULTY OF BUSINESS ADMINISTRATION Industrial Relations

Applications are invites for a tenure-track faculty position in Industrial Relations at the level of assistant/associate professor commencing August 1997. The successful applicant will be expected to teach undergraduate and graduate courses and conduct research in the area of industrial relations. Applicants should have a PhD in industrial relations, or be near completion, and have demonstrated a commitment to teaching and research in a university environment. Approximately 1700 atudents are registered in the co-operative undergraduate progrom, while tha MBA program has approximately 180 atudents, mostly part-time. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Applicants ahould send two copies of their curriculum vites and names of three referees to Dr. Bill Blake, Deen, Faculty of Business Administration, Memorial University of Newfoundland, St. John's, NF A1B 3X6, Canada. Closing date is February 28, 1997.

Memorial University of Newfoundland is committed to complete

Memorial University of Newfoundland is committed to employ-

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HISTORY

HE UNIVERSITY OF WINDEG The Department of History, The University of Winneger and the profit of History, The University of Winneger and to Justice to the University of Winneger and to Justice the University of History, Subject to budgetary approval, this appointment is effective July 1, 1932. Salary commensurate with qualifications and experience. Applicants should have a Ph.D. The successful Candidate must have a stong commitment to understand the University of University of the University of University

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should be sent to Dr. W.T. Wooley, Chair. De-partment of History, University of Victoria, P.O., Cont. 2054. Victoria, P.O., B.O., P.O., P.O., P.O., P.O., P.O., Applicars should hold a P.D. or be-sen incorp. In exercise the sense in the sense in the Australa of the P.O., P.O., P.O., P.O., P.O., P.O., Williams and the P.O., P.O

### INDIGENOUS LEARNING

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### INFORMATION STUDIES

UNIVESTIYO FO TORONTO — The Faculty of Information Studies inniest applications for a fundre-Valze pointion at the Asstrata Professor level in the Information Systems area, to begin by 1, 1993, subject to fiscal approval. The Faculty, recently lauded by esternal reviewers as shring, "a outtro leged martier's program, a highly regarded doctoral program, a comprehensive continuum geducation program, budder relations and professor of the Professor planty-gradib-brattie-program, addiveth a strucgraph to develop a stroop program in telematis. Recognizing the Fassify's commitment to
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## INSTRUCTIONAL TECHNOLOGY

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#### INTERNAL MEDICINE

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UNIVERSITY OF MAINTOBA. — The Section of General Internal Medicine, Department of Internal Medicine, Department of Internal Medicine, Department of Internal Medicine, Department of Secting a general internat with a special internal section of the Internal Medicine, Department of the Internal Medicine, Department of the Internal Medicine (Control of the Internal Medicine in the country or current practice and Medicine in the country or current practice and Medicine in the country or current practice and Medicine in the country or current practice. And Medicine in the country or current practice and Propriate Medicine in the country or current practice. And Medicine in the country or current practice. And Medicine in the Repulsion of Physicians and Surgeons of Canada is preferred. The University of Manatoba encourage applications if non qualified women and men, including emembers of visible minorities, aboriging an exception of the Control of the Con

University of Alberta Edmonton

## Department of **Political Science**

The Department of Political Science, University of Alberta, invites applications for two appointments effective July 1, 1997 in either Canadian Politics (with specialization in one or more of the following: Canadian political economy, public policy or Aboriginal politics and self-government) or International Relations/Comparative Politics (with specialization in International political conomy and North-South relations, particularly in the Western Hemisphere). The appointments are 2-year contractually-limited appointments.

Applicants should have a completed PhD and teaching experience in these areas. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. If suitable Canadian citizens and permanent residents cannot be found other individuals will be considered. A curriculum vitae and three letters of reference should be sent by March 15, 1997 to:

Professor Janine Brodie Chair, Department of Political Science University of Alberta Edmonton, Alberta T6G 2H4

The University of Alberta is committed to the principle of equity in employment. As an employer we welcome diversity in the workplace and encourage applications from all qualified women and men, including Aboriginal peoples, persons with disabilities, and members of visible minorities.

#### KINESIDLOGY

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#### LANDSCAPE ARCHITECTURE

THE UNIVERSITY OF BRITISH COLUMBIA—
Joint position between Department of Forest
Resource. Management/Landscape Architecture
Program. Applications are mixted for a joint
tenue track, II month position in the Department of Forest Resources Management (I/3) and
the Landscape Architecture Program (I/3) at the
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## INFORMATION STUDIES

OALHOUSE UNIVERSITY, School of Library and Information Studies invites applications for a tenure track appointment at the assistant or

## ASSOCIATE PROFESSOR

The University of Calgary

The Department of Civil Engineering seeks to appoint an Associate Professor in the area of Structures. The 1996-97 salary range is \$45,086 to \$73,253.

1996-97 salary range is \$45,086 to \$73,253.

The ideal applicant should have a PhD in structural analysis or design, and a minimum of 10 years of industrial experience. As the successful candidate will be expected to teach structural design and mechanics of materials as to both the undergraduate and graduate levels, previously proven teaching excellence is expected Demonstrated strength in research related to structural design - both analytic and experimental - would be a distinct asset. The successful applicant will be expected to complement the current Structures Group in the department in teaching and research, to participate in joint projects, and to develop an independent research programme. research programme.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity.

Applications, including a curriculum vitae and the names and addresses of three referees, should be sent to the following address and received not later than March 1, 1997:

N.G. Shrive, Head Department of Civil Engineering
The University of Calgary
2500 University Drive N.W.
Calgary, Alberta, Canada T2N 1N4
Fax: (403) 282-7026 e-mail: shrive@acs.ucalgary.ca



www.ucalgary.ca

## 🐯 McGill

## Institute of **Islamic Studies**

Islamic Studies

The Institute of Islamic Studies at McGill University invites applications for a position of Professor of Islam in Indonesia for a three year term, who will also assume the responsibility of Project Director for the Indonesia Canada Islamic Higher Education Project as of September 1, 1997. Applicanto must have a PhD and be established scholars with expertise in Islam in Indonesia and with evidence of substantial administrative experience. The appointee will teach eminary/courses and supervise graduate research related to Islam in Indonesia. Knowledge of Bahasa Indonesia and Dutch is an asset. As a Project Director, the appointee will be responsible for all the administrative aspects of the project involving other unito at McGill University and including periodic travel for meetings and ahort-term teaching in Indonesis. The salary is negotiable depending on rank and experience. Applicants must send their curriculum vitee and strange for three letters of reference to be sent directly by March 15, 1997 to: Dr. A Üner Turgay, Director, Institute of Islamic Studies, McGill University, 3486 McGill Street, Montreal, Quebec, Canada H3A, 171. This advertisement is directed in the first instance to Canadian citizens and landed immigranto in Canada. McGill University is committed to equity in employment.

## Memorial University of Newfoundland

## EMPLOYMENT OPPORTUNITIES School of Physical Education & Athletics

Applications are invited for full-time, tenure track appointments at the Assistant Professor level in the areas of exercise science and recreation. Applicants should indicate in their letter of application if they are willing to be considered for a contractual position should a conversion from tenure track be necessitated by budgetary

## EXERCISE SCIENCE

I position, subject to budgetary approval

The auccessful candidate will have a PhD in exercise science, and demonstrated success in teaching undergraduate exercise science courses including a natomy, human physiology, exercise physiology, and fitness leadership. The ability to teach undergraduate courses in biomechanics would also be an asset.

The position requires a research focus, plus the ability to coordinate fitness assessment programs and oversee fitness facilities. The opportunity for teaching graduate courses in the Master of Physical Education program also exists.

## RECREATION

(2 positions, subject to budgetory approval)

(2 positions, subject to budgetory approvat)

The successful candidate(s) will have a PhD in recreation or a related scademic area and will have experience in teaching and research at the university level. The successful candidate(s) are expected to pursue a program of setive research. Duties will include teaching undergraduate courses in a combination of the following areas: Legal Aspecto of Recreation Services, Recreation Programming, Strategic Planning, Financing Recreation Services, Pacility Planning and Management, Outdoor Recreation Mangement, Recreation Marketing, Tourism and Commercial Recreation Recreation Insuse, and Multicultural and Horocttical Perspectives of Recreation The opportunity for teaching graduate courses in the Master of Physical Education program also exists.

Qualification as a physical activity instructor and experience in administration of recreational activities would be an asset.

Salary will be in accordance with the university's collective agreement, is based on qualifications and experience, and will be within the range of \$35,192 to \$49,182.

The daddline for applications and nominations is March 15, 1997, with an appointment date of August 18, 1997. In accordance with Canadian immigration requirements, this advertisement is directed in the first instonce to Canadian citizens and permanent residents.

Forward applications, including curriculum vitas, university transcripts, and the names, addresses, and contoct information of three

Dr. Colin Higgs, Chair Search Committee School of Physical Education and Athletics Memorial University of Newfoundland St. John's, Newfoundland A1C 5S7

For information on Mamorisl University, the School of Physical Education and Athletics, St. John's, and Nawfoundland, visit

morial University is committed to employment equity.

## CLASSIFIEDS

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ment is directed to Canadran Crizers and Permanent Residents of Canada. Dalhousie University is an Employment Equity/Affirmative Action Employer. The University encourage applications from qualified women, aboriginal peoples, excellly visible minorities, and persons with disabilities. Closing date for applications: March 1 1971.

#### MANAGEMENT

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### MATHEMATICS

MATHEMATICS

UNIVERSITY OF ST. JEDOME'S COLLEGE at the Onliverity of Vastarloo. The Department of Mathematics at the University of Vastarloo. The Department of Mathematics at the University of St. Jeome's College invites applications for a free year definite term contract facility position at the rain ket of Assistant Professor straing Syspenhee 1, 1997. Assistant Professor is arring Syspenhee 1, 1997. Community contract. The Department is Interest on a candidate in any area of mathematics but especially those whose research interests are in the areas of combinations, cryptography, optimization or artistics. The successful candidate reaching, and promotional contractions and promotion of a statistics. The successful candidate teaching, and promotion of the state of combinations of the state of the st

rages applications from all qualified ind s, including women, members of visibli ritles, native peoples, and persons with de rs. This appointment is subject to the avail

ability of Lucius.

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persons with disabilities. This appoints ject to the availability of funds.

#### **MATHEMATICS & STATISTICS**

MATHEMATICS & STATISTICS

ACADIA UNIVERSITY — Department of Mathematics and Statistics. Applications are made and statistics. Applications are in the Department of Mathematics and Statistics at the rank of Austral Professor (up to grid step 4), starting layly, 1993. Acada University is an aristhration with a proud emphasion undergraduate teaching, 1993. Acada University is not statistically administration of the undergraduate teaching, under this Acada University is 1997 will be equipped under the properties of the professor of



## **FACULTY OF EDUCATION Tenure Track Positions Available**

The Faculty of Education at the University of British Columbia invites application for tenure track positions in the areas listed below. The appointments are effective July 01, 1997, and are subject to final budgetary approval.

The Faculty offers programs leading to PhD, Ed.D., M.A. and M.Ed. degrees, the Dtploma in Education and the B.Ed. degree with a recommendation for leacher certification. All applicants should have a doctoral degree, evidence of research competence, a well-defined research program and teaching experience.

Applications, addressed to the appropriate Department Head or Dean, should include a c.v., names, addresses and telephone /FAX numbers of three referees, a statement of research inter-ests and one published actitle lif available).

## Department of Counselling Psychology (Dr. Richard Young, Head)

School Counselling, Assistant Professor. All applicants should have ability to teach in one sensot Counselling, Assistant Professor. All applicants should have ability to teach in one other program in the Counselling Psychology Department (preferably family counselling) and/or in the leacher education program (preferably communication skills in education); and be eligible to be registered as a psychologist in British Columbia. Experience as a school counsellor is an asset. Responsibilities will include teaching school counselling and related counsellor good courses at the graduate level, supervision of clinical and practicum courses and student research at the magistral and doctoral levels. The successful applicant will be expected to maintain an ongoing program of research and scholarly activities, and to have involvement in the undergraduate teacher education program.

### Department of Curriculum Studies (Dr. David Robtfailie, Head)

Business Education. Assistant Professor, Programs and courses within the Department of Curriculum Studies cover all of the school curriculum areas with the exception of languages, and department members and students work in a collaborative, multi-disciplinary environment. Applicants for this position should have relevant school experience in business education or related fields. Areas of particular interest include the implications of technological change for business education, and critical analysis of the social and technical relations of work and the workplace. Responsibilities will include teaching courses at the undergraduate and graduate levels, supervision of graduate students and student teachers, and maintaining an active program of research and publication.

## Department of Educational Psychology & Special Education (Dr. Patricia Arlin, Head)

Research Methodology, Assistant Professor. Duttes will include graduate leaching and research responsibilities in measurement, evaluation and research methodology. The success-ful candidate is expected to have a well-defined research program, evidence of research compe-tence and teaching in one of the remaining program areas in the Department (human learning, development and instruction; special education; or school psychology). The successful candi-date is expected to have a well-defined research program and evidence of research competence.

## Department of Educational Studies — 2 Positions (Dr. Pairicia Verlinsky, Head)

Adult Education, Assistant Professor. The Department seeks applicants with research and teaching interests in adult education whose work will complement existing expertise and perspectives in the Department. The program areas of adult education, higher education, and educational administration and the educational disciplines of sociology/antiropology, history, and philosophy are housed in Educational Studies. The preferred candidate will demonstrate a clear commitment to the field and to research that addresses current and emerging social, cultural, technological or economic tssues with particular relevance to adult learning.

Comparative/International Education, Assistant Professor. The successful applicant will be able to support graduate programs with a focus upon comparative and international education. The preferred candidate should be committed to studies of educational systems and politics with special compassis on global problems. Ideally, s/he should be multilingual and have international research experience.

## Department of Language Education (Dr Marion Crowhurst, Head)

Language Arta, Assistant Professor. The Department houses the areas of English Education, ESL. Teacher Librarianship, Reading Education, and Modern Languages Education. All applicants should have personal and/or professional experience in multi-lingual, multi-cultural settings as well as the ability to teach English Language Arts curriculum courses at the elementary/middle school level, plus research interests in one or more of the following areas: literacy; literature; modern languages: language and technology; teacher librarianship. Duttes may include teaching at both undergraduate and graduate levels, supervision of student teachers, and participation in scholarly activity and publication.

## Faculty of Education (Dr. Nancy Sheeban, Dean)

Teacher Education, Assistant Professor. The successful candidate will be expected to teach Teacher Education, Assistant Professor. The successful candidate will be expected to teach courses at both the pre-service and graduate level on lopics such as the supervision of instruc-tion and research issues in the field of teacher education; work with trachers and graduate students on K-12 curriculum topics; supervise graduate students; and develop a research pro-gram which focuses on problems in the field of teacher education. The Departmental home of the candidate will depend on his/her substantive research background. There is an opportuni-ty to have an association with the Centre for the Study of Teacher Education.

Appointment may be considered at a higher rank for a woman with exceptional qualifications.

The University of British Columbia hires on the basts of merit and welcomes all qualified appli-cants, especially women, aboriginal people, visible minorities and persons with disabilities, in accordance with Canadian immigration requirements this advertisement is directed to Canadian critisens and permanent residents.

The closing date for all applications is March 31, 1997. Positions will remain open until filled

Faculty of Education The University of British Columbia 2125 Main Mali Vancouver, B.C. VAT 174



University

Lethbridge

4401

University

Drive Lethbridge, Alberta

Canada

### **FACULTY OF MANAGEMENT** has probationary (tenure-track) positions open for

## ASSISTANT PROFESSORS in

Accounting (auditing)
Business Ethics/Public Administration
Finance, Marketing
Aboriginal Management
Organization Behavior
Strategic Management/Business Policy beginning 1 July 1997

Applicants must have an earned doctorate in their specializations or be in the final stages of completing the dissertation.

The University serves 5,000 students and the Faculty of Management has a total of 42 faculty members and approximately 275 graduates each year. Lethbridge is a community of 65,000 with excellent schools and recreational facilities, and is located 120 miles south of Calgary and 70 miles from Waterton Lakes National Park in Canada's Rocky Mountains.

Fax or mail letter of application accompanied by a curriculum vitae, three letters of reference, published research papers or work-in-progress papers, and evidence of leaching effectiveness to:

Dr. George Lerner, Dean, Faculty of Management The University of Lethbridge Fax: (403) 329-2038 Phone: (403) 329-2633

The University encourages women and men who have a demonstrated potential for excellence in teaching, research and scholarship to apply for these positions.

Appointments are subject to budgetary approvals

## T1K 3M4

## FACULTY POSITION IN DEVELOPMENTAL PLANT BIOLOGY

The University of Calgary

The Department of 8iological Sciences at The University of Calgary

The Department of 8iological Sciences at The University of Calgary invites applications for a tenure-track
faculty position as Assistant Professor (salary range \$40,238 to \$57,266) in any aspect of Developmental
Plant 8iology or Plant Morphogenesis. This position is available July 1, 1997, and is open to individuals
using molecular, biochemical and/or cellular approaches to study an important aspect of plant growth,
development or morphogenesis.

development or morphogeness. Selection criteria for candidates will focus on their demonstrated ability to conduct high quality research, and potential to establish an active, conceptually motivated and externally-funded research program, rather than on the specific field of study. The successful candidate will be expected, however, to teach introductory plant biology courses and senior level courses in plant physiology, development, and morphogenesis, as well as to teach in departmental core courses.

Required qualifications for this position are a PhD in an appropriate field, at least two years of positioctoral experience, record of productive, high quality research, and a commitment to excellence in teaching at both the undergraduate and graduate levels.

A complete application package should include a curriculum viae including e-mail address, a concise outline of research directions and goals, copies of three representative publications, and a statement of the caching interests and philosophy. Candidates should also arrange to have three letters of reference sent to the address below. The closing date for receipt of applications and reference letters is March 31, 1997. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary is committed to Employment Equity. Application packages should be sent to the following address:

Dr. A. P. Russell, Head Department of Biological Sciences The University of Calgary, 2500 University Drive N.W. Calgary, Alberta, Canada T2N IN4 Facsimile: (403)289-9311



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## ANNONCES CLASSÉES

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#### **NATIVE STUDIES**

TRENT UNIVERSITY — The Department of Nativa Studies invites applications for a tenure track position at the Assistant Professor level to commence July 1, 1997. An appointment on be made at a higher level if a suitable candidate is commence July 1, 1997. An appentment can be under a a higher level of a suitable and distate is found. This appointment is subject to budgetary approval by the university. The Oppartment of approval by the university the Oppartment of approval by the university the Opparation of Opparation o

### NURSING

ST. FRANCS XAVIER UNIVERSITY — Bachalor of Science (Nursing) Program. Applications are invited for probationary tenure-track and limited term positions beginning September (1997, Salary and rank will be commensurate with qualifications and experience, St. Francis Xavier University offers a four-year, integrated, undergraduate

calcular to group in by dissipation and an inconsist excellinate program in by dissipation and an inconsist excellinate program in continuing care which focuse on community based practice with distance discussion for Pert RR students. Initial leaching responsibilities will be with the concingua, 8.5-0.4 program. Opportunity a sho available for teaching in the detacte education excellent and a student of the continuity of t

#### PATHOLOGY.

PATHOLOGY

UNIVERSITY OF BRITISH COLUMBIA — The Department of Pathology and Laboratory Medicine, University of British Columbia and St. Pulls Hoppial Intellegant Tenue track portion at the rank of Asstrant Prolesco, Candidate manut have a PhD Department of the Pathology of Important research of St. Pathology of Important research program, perfectly in the areas of molecular and/or estibility and propriate independent research program, perfectly in the areas of molecular and/or estibility and propriate independent research program, perfectly only on the Pathology of Important metabolism of the Pathology of Important independent research conference of the St. Pathology of Important independent capability in the areas of the St. Pathology of Important independent independe

### PHARMACOLOGY

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### PHYSICAL & HEALTH EDUCATION

QUEEN'S UNIVERSITY — School of Physical and Health Education, Faculty position in Socio-Cultural aspect of Exercise and Spartine School of Physical & Health Education at Queen's University, Kimpton initials application for a three-year remewable terure track position (subject to budget's years) and the rain of asstant portious organization of the position of the p

amonthes. Letters of application, together with a curriculum whae and names of three referees should be submitted by March f, 1997. Dr. Ioan M. Steverson, Director, School of Physical & Health Education, Queen's University, Xingston, Ontario, XT, 346, Telephone (613) 545-2666; Fax. (613) 545-2009.

PHYSICS

THE UNIVERSITY OF LETHERIDGE — The Department of Physics at the University of Letheridge inverse applications for a postocorary of the production o

THE UNIVERSITY OF ALBERTA invites applica-tions from highly qualified individuals for two positions at the level of Assistant Professor in the fields of cardiovascular physiology and endo-

oricologi. The salary range is \$39,230 - \$55,526. These positions will be funded through external temperature of the position of the salary range is \$39,230 - \$55,526. These positions will be funded through external successful external e

## POLITICAL SCIENCE

## **Senior Academic Positions**

The University of Northern British Columbia is a new Conodion university which opened in 1994. UNBC is in its third year of operation with approximately 2,000 undergroduate and groduate students in 40 ocodemic programs. We have a regional mondate to serve the northern two thirds of the Province, with regional offices in Prince Rupert, Fart St. John and Ouesnel, and a main compus located in Prince George (population 75,000). We offer an unbearable combination ... a strong mandate for growth ... a modern and comprehensive compus ... and a wonderful setting in the heart of B.C.

The University of Northern British Columbia has just completed a strategic planning process - "Planning for Growth". This plan will direct the future of UNBC for the next five years. This strategic plan has resulted in the creation of three new senior ocodemic positions: Associate Vice President of Research and Deon of Groduote Studies; Dean of the College of Arts, Sociol and Health Sciences; and Dean of the College of Science and Monogement. Nominations and applications for these three positions

## Associate Vice President of Research and Dean of Graduate Studies

are currently being accepted.

The Associate Vice President of Research and Dean of Graduate Studies will provide leadership for the development and implementation of policies and programs related to research, industrial linisan and technology transfer. URGO has a dynamic and aggressive research profit for a new institution. We are looking for leadership to faster and further develop our research initiatives, especially in the areas of relevance to norther his Columbia. Reporting to the Vice-Pesident Academic, the Associate Vice President of Research and Dean of Graduate Studies will work classly with the President, Vice-President Academic, Deans and fooulty to determine and lead the university's research priorities into the 21st century. The successful conditate will have a demonstrated obility to work effectively with a wide variety of senior university managers.

UNBC currently has fourteen graduate programs in a number of Arts, Social Sciences and Professional fields, including a PhD in Natural Resources and Environmental Studies. The Associate Vice President of Research and Dean of Graduate Studies will work closely with the Vice-President Academic and the Deans to strengthen current graduate offerings, to strengther further complementarity in research, research institutes and graduate programs, and to review and develop graduate studies palicy.

The successful candidate will preferably be a senior academic administrator with a PhD. Qualifications include either tenure as a full professor in an academic in a social continuous will preserve the period of each occurrence will admission of the provided and the period of the priod of public sector. Companies condemic qualifications and experience should include sessency, grant or contract experience in industrial, private or public sector isostitutes, including extensive work as a principal investigation. As well, considerable experience with granting agencies, industrial research and technology transfer is required. Academic administrative experience in increasingly responsible positions is preferred.

## **Academic Deans**

UNBC invites applications and naminations for the position of Academic Deans for two newly structured Colleges.

## Deon of the College of Arts, Social and Health Sciences

Dean of the College of Science and Monogement

The College of Arts, Social and Health Sciences includes the Foculty of Arts and Social Sciences and the Foculty of Health and Human Sciences. Programs at both the undergroducte and graduate level within these Foculties include: Anthropology (BA); Economics (BA); English (BA proposed MA in Culture, Literature and Technology); First Notions Studies (BA and MA); Gender Studies (MA); History (BA and MA); International Studies (BA and MA); Northern Studies (BA to be developed); Political Science (BA and MA); Women's Studies (BA); Education (MEd); Community Health (MSc); Nursing (BSc); Psychology (BSc, MSc, propased PhD); Social Work (BSW and MSW).

The College of Science and Monogement includes the Foculty of Science, the Faculty of Management and the Foculty of Notional Resources and Environmental Studies. Programs at both the undergroduote and groduote level within these Faculties include: Biology (BSc, MSc); Business Administration (B.Comm with five different majors within the degree); Chemistry (BSc); Computer Science (BSc); Environmental Studies (BA, BSc and MSc); Forestry (BSc, Notural Resources Management); Geography (BA., BSc); Math (BSc); Physics (BSc); Resource Recreation/ Tourism (BA).

The Deans of these two Colleges will be senior ocodemics with PhDs and will be tenurable in one of the disciplines within the respective College. Condidates will have records of significant scholarly achievement, demonstrated academic leadership ability and a commitment to the maintenance of the quality of both graduate and undergraduate programs. The condicates will also have strong administrative, budgeting, management and bumon resource skills. UNBC is an institution with a strong commitment to interdisciplinary academic programs and interdisciplinary research. The successful condidate will show evidence of the background and leadership skills in interdisciplinary work necessary to shengthen the teaching and research agendo already established. Successful condidates should be appointable



OF NORTHERN BRITISH COLUMBIA

Pliatity will be given to applications received before March 31, 1997. Letters of application, occompanied by a curiculum viole and the names of at feat this effective standard be sent to: Dr. Deboroh Poff, Vice President Academic, University of Northern British Columbia, 3333 University Woy, Prince George, BC V2N 429. Fox (250) 960-5791. Inquiries may be made to: poff@unbc.edu

IN ACCORDANCE WITH COMMUN UMISSALION REQUIREMENTS, PROBERY WILL BE OFFER TO COMMUN CITIZENS AND FERMANCH RESIDENTS OF COMMUN. THE UMINISTY OF MORNEYS BERIED COLUMEN BE COMMUTED TO EVENDOMENT ECUTY AND INCOMPLES APPLICATIONS FROM WOMEN, AURICINEMS PROSES, PRISONS WITH DOCUMENTS AND MEMBERS OF YOSSE MANGRESS.

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## Queen's University at Kingston

## **Faculty of Education**

The Faculty of Education, Queen's University, invites applications for tenure-frack positions in the following areas, to be filled over the next two years. The positions, subject to budgelary approval, normally will be at the rank of Assistant Professor, and will begin 1 July 1997 or 1 July 1998.

The positions are in the curriculum areas of:

- Language and Literacy
   Mathematics and Technology
   Science and Society
- Counselling and Career Guidance Cultural Studies
- · Cognitive Studies
- Elementary Curriculum
   Social and Environmental Studies

While the applicant may have had specialized experience within a curriculum area at one level of education (i.e. elementary or secondary) it is desirable that she or he have sufficient knowledge to provide leadership in program development at all levels.

Responsibilities include: teaching and curriculum area leadership in the undergraduate, graduate and continuing education programs of the Faculty; conducting research and disseminating findings, supervising pre-service and graduate students; and providing service within the university and educational communities.

Requirements: completed doctorate in Education or related field; research experience with peer-reviewed publications; successful teaching experience and knowledge of the Canadian education system. Experience in schools would be an asset.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity program, welcomes diversity in the workplace and encourages applications from all qualified candidates, including women, Aboriginal peoples, peo-ple with disabilities, and visible minorities.

Appointments are subject to final budgetary approval.

Applicants should forward a letter of application, a curriculum vidae, one sample of recent professional/scholarly work, and the names and addresses of at least three persons to act as referees by 15 March 1997 to: Dean Rena Upitis, Faculty of Education, Queen's University, Kingston, Ontario K7L 3N6; PHONE: (613) 545-6210; FAX: (613) 545-6307.

## CLASSIFIEDS

under exceptional diraumstances and if they show exidence of imminent completion. The succentral candidate with the abid to teach fundation Policia work an emphasis on Rubik Policy and Policy Analysis. The Department is principally teaching interests in Policy Rubik and the particularly teaching interests in Policy Rubik ex the succentral candidate may be acited upont to they with the establishment of a Centre for Policy and Policy Studies. But and sullary will be commendated to the policy and policy control policy and po

## POLITICAL STUDIES

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## PUBLISHER'S STATEMENT DÉCLARATION DE L'ÉDITEUR

The publisher will not accept advertisements of academic positions restricting at crisin, and accept advertisements of academic positions restricting at crisin, religion, colour, sex, age, and a state of a colour sex and a colour sex age, and a colour sex age a

a statement as to these reasons. Many Canadian universities are signatories to the Federal Contraction to the Federal Contraction to the Federal Contraction suppliers of goods and serves to the suppliers of goods and serves to the declaral government who employ 100 penous or more and who want to bid or declaral contracts (including second commit themselves to implementing employment equity as a condition of when the China commitment requires the their bid. This commitment requires the their bid. This commitment requires the barriers to the selection, bring promo-tion and training of women, absoriginal peoples, persons with disabilities and visible minorities. As a result, applications for some positions advertised in the CUIT Bulletin may be asked to provide information of a confidential nature.

information of a confidential nature. As service to CAUT members interested in portfloor a valiable in other countries. The Bulletin accepts advertisements for these positions. The several acceptance feredom, and the extent to which it is protected in other countries may vary Except in the case of the United Ways Facety in the Cauthor Canada. Canada. CAUT publishes a list of universities centured by AAUP write a year further information about those censures can be obtained by writing to AAUP Suite Soi, 1012 - 14th, 5.5 N.W. 5000.

L'écliteur n'iccepie pes d'annonce de poster d'administration mi d'enseit de la constitution mi d'enseit de la constitution seuelle d'origine raciale, de religion, de couleu, de seue d'app. d'état d'un, de situation amiliale, etninque, d'handies, d'origentation seuelle, d'origine seus de la constitution seuelle, d'origine seus de la constitution de la c

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FACHY De Fourin des reseignements a caractère confidenciel.

Le Bulletin accepte les offices d'emploi à l'extrêncer du Canada à titre de service pour les membres de l'ACPPU qui pouraient être intéressés. La pércep-tion de la liberté universitaire et soin paya à l'avrice. A Exception de États-Unis, ou l'Association of American Università price des propositions de la liberté propriet de la companya de la liberté universitaire, in l'existe aucune methode nous permetant de veilifier la situation de la liberté universitaire des universitaire, in l'existe aucune methode nous permetant de veilifier la situation de la liberté noise aucune méthode nous permetant de veilifier la situation de la liberté noise aucune méthode nous permetant de veilifier de vernites faisant robjet de censuse par l'AAUP. Pour obteint des renssigne-ments supplémentaires sur ces censure, pière d'écnée à l'AAUP, suite 500, 1012 14th, S. B. MY, Marshigton, DC 20005, tê: (2021/375900.

## ADVERTISING DEADLINES

The Bulletin is published 10 times during the academic year: 1st week of each month September through June.

APR

CLASSIFIED Mar 7/97 • 12 pm

MAY CLASSIFIED Apr 7/97 • 12 pm

JUNE CLASSIFIED May 9/97 - 12 pm DISPLAY May 16/97 - 12 pm

## DATES LIMITES

Le Bulletin est publié dix fois pendant l'année universitaire, soit la première semaine de chaque mois, de septembre à juin

**AVR** 

7 mai/97 • 12h00 GRANDES ANNONCES 14 mar/97 · 12h00

MAI Petites annonces 7 avi/97 • 12h00 GRANDES ANNONCES 14 avr/97 · 12h00

NIUL PETITES ANNONCES 9 mai/97 • 12h00

#### PSYCHOLOGY

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THE UNIVERSITY DF WESTERN DATARID, Department of Psychology, invites applications for a probationary (fenure-track) portion at the Assistant Professor level, Indomelals with research interests in any area of Clinical Psychology are winted to apply as our intention is to hire the strongest candidate regardless of spe-

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culty area. The successful candidate will have strong doctoral-lived landemic training, and doctoral-lived landemic training, and doctorabred saled lastly in research and tracking. Proceedings of the process of the p

## RECREATION & PHYSICAL EDUCATION

ACADIA UNIVERSITY — The School of Recreation and Physical Education at Acadia University invites applications for a tenure track

\$420

\$900

appointment, Position 330312 at the Assistant Professor level, up to Grid Step 4, beginning July 1, 1957. Applicants should have completed a doctor of degree by the appointment date. When the cold degree by the appointment date. When the be in teaching specification of the cold degree by the appointment date. When the be in teaching specification of the cold degree of the SECONDARY EQUIATION

SECONDARY EDUCATION

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#### **SOCIOLOGY & ANTHROPOLOGY**

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SEANLY R. L. ALTIN

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### **URBAN STUDIES**

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## Simon Fraser University Dean of Education

Simon Fraser University invites applications and nominations for the position of Dean of Education for a term of five years beginning September 1, 1997.

The Faculty of Education is a non-departmental unit with undergraduate, graduate, teacher education, field relations and in-service programs. The Faculty has 41 full-time faculty members, 1350 FTE undergraduate students, and 350 FTE masters and doctoral students. The Faculty of Education is widely recognized for its commitment to outstanding and innovative education programs and to excellence in

The Dean should be an experienced, dynamic and flexible leader with superb academic credentials, a strong administrative background, broad intellectual interests, and the motivation to play a leading role in a diverse Faculty. The Dean will be expected to guide the Faculty in fulfilling its commitment to teaching, research, and service to educational communities, and to make a significant contribution to the governance of the University.

Simon Fraser University is committed to employment equity and invites applications from all qualified persons. The serving Dean is eligible for re-appointment.

In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and per-

Applications and nominations, accompanied by a curriculum vitae and the names of three referees, should be sent to:

> Dr. David Gagan Vice-President, Academic Simon Fraser University Burnaby, B.C. V5A 1S6 Fax: (604) 291-5876

The closing date for the receipt of applications is March 15, 1997.

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## DIRECTOR School of Pharmacy

Memorial University of Newfoundland invites applications and nominations for the position of Director of the School of Pharmacy. Candidates must have an earned doctorate degree in Pharmacy or related health science discipline and should have an established record of research and scholarship, proven administrative skills in an academic environment, including strength in financial management, and an ability to relate to the pharmaceutical industry and professional community. Well-developed leadership and interpersonal akills are necessary. The Director is the academic administrative officer of the School of Pharmacy and reports to the Vice-President (Academic). This position is equivalent to that of a Faculty Dean.

The School, which is located in the Health Sciences Centre along with the Faculty of Medicine, the School of Nursing and the General Hospital, offers B.Sc. (Pharmacy) and M.Sc. (Pharmacy) degrees and currently enrols over 100 undergraduate and graduate atudents, and has 15 full-time faculty.

Memorial University, the largest university in Atlantic Canada, is the only university in Newfoundland. It enrole over 16,000 under-graduate and graduate students in seven faculties and seven schools. Its main campus is located in St. John's, a unique city of

The appointment will take effect on July 1, 1997, or as soon as pos-sible thereafter. Written nominations or applications, the latter accompanied by a resume and the names of five referees, should be submitted on or before March 15, 1997 to:

Dr. Jaap Tulnman Vice-President (Academic) & Pro Vice-Chancellor Memorial University of Newfoundland St. John's, NF, Canada AIC 557 Telephone: (709) 737-248; Fazz (709) 737-2074 E-mail: jtulnman@morgan.ucs.mun.ca

In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents. Memorial University is committed to the principles of employment equity and welcomes applications from all qualified candidates.

## EDITORIAL . ÉDITORIAL

Differentiated Roles

## A Bug's Eye View of the University

BILL BRUNEAU

ACOUPLE OF YEARS AGO, A UBC DEAN CIRCULATED A document called Differentiated Roles for Taculty. Few were surprised, as administrators across Canada have been talking about differentiation since the 1960s as a way to encourage "research-intensiveness."

What is differentiation? At UBC, it meant that "each faculty member will have an apportionment of academic responsibilities (a teaching-enriched [e.g. teaching 75 per cent/scholarly activity 25 per cent]; scholarly-activity-enriched [e.g. teaching 25 per cent/scholarly activity 75 per cent]; or balanced academic workload). The apportionment will be determined by the Head or Dean in consultation with the faculty member and will take into consideration the overall teaching/scholarly activity balance in the Department/Faculty ....Yearly performance evaluations will be based on the balance agreed upon by faculty member and

A committee would develop "evaluation criteria that relate to success in teaching and learning." Promotion would be open "to those who make outstanding contributions to teaching or scholarship...commensurate with their agreed allocation of duties."

There is, of course, some differentiation in any university department. Since research and teaching are so closely tied, teaching may sometimes be a primary source of new ideas in our careers, only to become less paramount at other times, as we turn to the laboratory or the archives to do our academic work.

Still, the differentiation model won't go away. Some think that if x is good for Mother Nature, it must be good for us, too. They point to ants, bees, and termites — all highly "social" insects whose activities are extremely differentiated. It's only a step from the bee hierarchy and the anthill, they say, to the university.



It is however more than just a step from one to the other. They are a universe apart. The mechanisms that drive bees and ants and termites may interest us, but as models for human relations they are socially impossible and morally wrong.

Like so many administrative innovations we are asked to embrace, the pedigree of differentiation is doubtful. Besides, there are practical reasons why we should think twice about differentiated staffing.

 How many collective agreements contain detailed provisions resembling the definition of differentiated staffing given earlier — and will differentiation undermine those agreements?

 In universities all academic appointees teach and do research. It would be inconsistent to appoint people who will do little but teach quantities of undergraduates.  Differentiation assumes professors could be evaluated on teaching more than on research (publications and grants), or on research more than teaching — then, after some years, to change the balance of teaching and research. Unfortunately, it may not always be possible to move from the teaching category to the research category, or vice versa.

 Supporters of differentiated staffing claim this innovation shows they "take teaching seriously." But collective agreements already permit and invite administration and boards to

take teaching seriously.

• For years, administrations have claimed to take seriously teaching and research. In practice, they often give an advantage to "research." If 75 per cent of one's merit will be "driven by one's performance as a teacher or as a researcher," one must measure that performance with a precision not yet achieved. Is this just a way of introducing highly mathematized performance indicators into the evaluation of professors?

 Faculty members routinely shift the balance between teaching and research as they move through their career and life cycles. Why impose formal structures on people and their careers to regulate these?

 Differentiation might allow an attack on discoverybased research. Outsiders wanting the university to do research-for-hire may not be committed to a university-wide balance between teaching and research.

 Proponents of differentiation say apportionment of teaching and research responsibilities "will take into consideration the overall teaching/scholarly activity balance in the department/faculty." Does this mean I won't be allowed to become a research concentrator if everyone else in the department has previously chosen to be a research concentrator?

University teachers have tried for years to make a practical and positive difference in research and teaching. Differentiated staffing isn't likely to be one of those ways.

La dotation différenciée entre la recherche et l'enseignement

## Est-ce une différence positive et pratique?

L Y A QUELQUES ANNÉES, UN DOYEN DE L'UNIVERsité de la Colombie-Britannique a distribué un document intitulé Differentated Roles for Faculty. D'aucuns en ont été surptis puisque, depuis les années 1960, des administrateurs d'un océan à l'autre parlent de différenciation pour encourager les professeurs à faire plus de recherche.

Que signifie différenciation À l'Université de la Colombie-Britannique, il s'agissait de la répartition des responsabilités universitaires d'un professeur, caractérisée soit par une dominante en enseignement (par exemple 75 p. 100 d'enseignement et 25 p. 100 de recherche), ou par une dominante en recherche (par exemple 75 p. 100 de recherche et 25 p. 100 d'enseignement), ou par une tâche équilibrée. Le chef du département ou le doyen de la faculté déterminerait, de concert avec le professeur, la répartition de ses responsabilités et tiendrait compte de l'équilibre global de l'enseignement et de la recherche au sein du département ou de la faculté. L'évaluation annuelle du rendement se fonderait sur l'équilibre convenu entre le professeur et le doyen.

Un comité établirait des critères d'évaluation qui seraient liés au succès de l'enseignement et de l'apprentissage. Les promotions seraient offertes aux personnes qui contribueraient de manière remarquable à l'enseignement ou à la recherche, en proportion de la répartition convenue de leurs tâches.

Bien entendu, il existe une certaine différenciation dans tout département d'université. Puisque que la recherche et l'enseignement sont si intimement liés, le dernier peut parfois être une source primaire d'idées novatrices dans notre carrière et prendre moins d'importance à d'autres moments alors que nous nous tournons vers le laboratoire ou les archives pour accomplir notre travail universitaire.

Néanmoins, le modèle de la différenciation ne disparaîtra pas. Certains estiment que si une chose est bonne pour la Nature, elle l'est aussi pour nous. Ils citent alors en exemple les fourmis, les abeilles et les termites, qui sont rous des insectes très «sociaux» et dont les activités sont extrêmement différenciées. Selon eux, seulement un pas sépare l'université de la hiérarchie des abeilles et de la fourmilière.

Il y a bien plus qu'un pas qui nous sépate cependant : il y a un univers. Les mécanismes qui animent les abeilles, les fourmis et les termites peuvent nous intéresser. Par contre, ils sont socialement impossibles et moralement faux pour servit de modèles aux rapports humains.

Comme tant d'innovations administratives que nous devons accepter, le pedigree de la différenciation est discutable. De plus, des raisons pratiques nous forcent à réfléchir sérieusement à la dotation en personnel différenciée.

 Combien de conventions collectives prévoient des dispositions détaillées ressemblant à la définition donnée précédemment de la notion de dotation en personnel différenciée. Est-ce que cette différenciation amoindrira ces conventions collectives?

ullet Tous les universitaires à l'emploi d'universités enseignent et font de la recherche. Ce serait donc illogique de nommer des personnes qui ne feraient qu'enseigner à des étudiants du I er cycle.

• Avec la différenciation, on présume que les professeurs pourraient être évalués selon qu'ils enseignent plus qu'ils ne font de la recherche (d'après leurs publications et leurs subventions) ou selon qu'ils font plus de la recherche qu'ils n'enseignent. Après quelques années, l'équilibre entre l'enseignement et la recherche serait modifié. Malheureusement, il n'est peut-être pas toujours possible de passer de la catégorie de l'enseignement à la catégorie de la recherche, ou vice versa.

• Les tenants de la dotation différenciée soutiennent que cette innovation prouve qu'ils prennent l'enseignement au sérieux. Les conventions collectives, toutefois, permettent déjà à l'administration et au conseil d'administration, et les invite même, à prendre l'enseignement au sérieux.

Depuis des années, les administrations universitaires prétendent qu'elles prennent au sérieux l'enseignement et la recherche. En pratique, cependant, elles privilégient souvent la «recherche». Si 75 p. 100 du mérite d'une personne tepose sur son rendement comme enseignant ou comme chercheur, on doit alors mesurer ce rendement avec une précision qui n'est pas encore atteinte. Est-ce donc là une façon d'introduire des indicateurs de rendement hautement mathématisés dans l'évaluation des professeurs?

 Les professeurs modifient naturellement l'équilibre entre l'enseignement et la recherche à mesure qu'ils progressent dans leur carrière et les cycles de leur vie. Pourquoi leur imposer, à eux et à leur carrière, des structures formelles auxquelles ils seraient assujectis?

 La différenciation donnera peut-être lieu à une charge contre la recherche fondée sur la découverte. Les entreprises qui veulent que l'université fasse de la recherche intéressée n'auront peut-être pas à coeur de conserver l'équilibre entre l'enseignement et la recherche à la grandeur de l'université.

• Selon les tenants de la différenciation, la répartition des responsabilités de l'enseignement et de la recherche tiendra compte de l'équilibre global entre l'enseignement et la recherche au département et à la faculté. Est-ce que cela signifie que je ne pourrai pas me concentres sur la recherche si d'autres collègues de mon département ont déjà choisi de le faire?

Depuis des années, les professeurs d'université tentent d'établir une différence positive et pratique entre la recherche et l'enseignement. La dotation différenciée ne risque pas de figurer parmi ces méthodes.

# CAUT m 1996

## E TAX GUIDE

Supplement to the CAUT Bulletin—Vol. 44, No. 2 — February 1997

## PREFACE NOTES

- (I) ALL REFERENCES ARE TO THE INCOME TAX ACT EXCEPT as where otherwise noted. In the Guide, he/she refers to the taxpayer unless otherwise specified.
- (2) Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'TT-221R' and Quebec Interpretation Bulletins will also be referred to by the Department's issue number, e.g. "IMP80-1".
- (3) Because the Income Tax Act is a legal instrument, the results (5) Because the thorner has a regar institution, the research of cases tried befure the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.
- There continue to be unary cases, not always easy to resourtle with each olber, concerning payments to employees to compensate for increased bousing costs upon transfer to a new city. In <u>Plete Mikhelsen</u> the Lax Court considered a transferred employee who received a mortage interest substity when the moved, under an arrangement which would cease when he either quit the company or maved back. It was held that the portfal interest poyments by the pany or maved back. It was held that the portial interest psyments by the employer were only meant to return the laxpayer to the same economic posi-tion be enjoyed before the transfer, so were not laxable psyments. The same reasoning was applied in <u>Ennque Horfele</u>, which considered a plan which compensated the transferred employee for extra interest costs associated with the extra mortgage debt incurred to buy a new born of comparable quality. The plan conferred no economic benefit, did not increase the taxpayer's net worth, and bente was not a taxable benefit.
- (4) Because the Province of Quebec levies its own personal income tax the figures in French quotation marks "a. "" refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, thete is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sec-tions in the Taxation Act of the Province of Quebec.
- (5) There is no treaty that binds the Province of Quebec with a foreign country. However, section 488 of the Quebec, a foreign country. However, section 486 of the Quebec, Taxation Act and Regulation 488R I made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
- (6) Deductible Dependants The law allows single parents supporting a child under 18 (ot physically or mentally infirm) ro claim a credit equivalent to that available to a taxpayer supporting a dependant spouse. This was challenged in the 1992 Metcier case under the Charter of Rights and Freedoms on the grounds that the 18-year age limit is discriminatory. The challenge succeeded, which apparently allows a taxpayer now to deduct a child living at home even after the child has turned 18. This case has been apparently along December 1994 was 18. This case has been appealed and in December 1994, was adjourned until further notice. Single parents who could claim the deduction under this expanded definition should consider the deduction under this expanded definition should consider asking Revenue Canada to reassess past years' returns. Under the government's "Fairness Package," tax years as far back as 1985 can be amended. A similar issue was ronsidered in Lafrauire (1996), in which the Eax Court dend the taxpaper a deduction for bild support payments in respect of his 23-year old daughter, on the grounds that while such payments are deductible if the shild is still in the sustody or care of the former spouse, it with is case the shild was living on her own, attending university in a different city, and so the former spouse too langer exercised a duty of care deriving from her custody rights which could justify a deduction.
- (7) There has been a major restructuring of programmes directed to families with children. After 1992, the Family Allowance System and the refundable and non-refundable tax recedits for eligible children was climinated and replaced with a non-taxable monthly child care benefit payable to eligible parents. The annual benefit varies by family size and family income as fellows:

Family Income	One Child	Two Children	Three Children
\$ 0	\$ 1,020	\$ 2,040	\$ 3,135
\$ 10,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 20,000	\$ 1,520	\$ 2,540	\$ 3,635
\$ 30,000	\$ 918	\$ 1.836	\$ 2,931
\$ 40,000	\$ 668	\$ 1,336	\$ 2,431
\$ 50,000	\$ 418	\$ 836	\$ 1,931
\$ 60,000	\$ 168	\$ 336	\$ 1,431
\$ 75,000	-	_	\$ 681

In Quebec the amounts are different, pursuant to an agreement between the federal and Quebec governments where-by the Quebec government determines the family allocation according to the number and ages of the children. For the first eligible child, the basic amount is \$869; for the second eligible child, the basic amount is \$1000 and, for the third and all subsequent eligible children, the basic amount is \$1597. An additional amount of \$103 is also given for every child of 12 years old and over, Quebec also has its own Family Allowance System. These allowances are non-taxable.

- (8) During 1994, the Federal Court of Appeal struck down the requirement that divorced custodial parents must pay tax on child support payments received from the ex-spouse, in the Thibaudeau decision. The decision was based on a conclusion that Mme. Thibaudeau was a victim of discrimination based on family status: she must pay tax as a custodial parent, while other custodians (eg. non-parental guardians with custody such as a grandmother) need not pay tax on receipts from the natural patents. The federal government appealed this decision in 1995, and the Supreme Court of Canada tuled that the Charter of Rights and Freedoms had no application, and therefore thild support navments from one spouse must be Charter of Rights and Freedoms had no application, and therefore child support payments from one spouse must be included in the income of the recipient parent. However, the federal government reponded with new rules which as of 1997 will see thild support payments neither deductible to the payer nor taxable to the payer. The new rules only apply to agreements or orders made after April 30, 1997, but they will also apply to variations of existing orders made after that date, or in natus where both porties deter to make them apply. The uver rules also apply only to child support, not to support for the foamer spouse; if payments are less than the full required amount it will be demed that hild support (non-adductible) is paid out before spousal support (douttible), and in the event an order does not distinguish between them, it will be deemed to be for child support. In the Province of Queba, the same rules will apply.
- (9) Fairness Package Bill C-18 was enacted on December 17, 1991. This bill contained amendments to various administrative provisions of the Income Tax Act. Under this federal trative provisions of the Income lax Act. Under this rederal legislation individuals can now request refunds, or request revisions to their 1985 and subsequent tax returns in certain situations which might have otherwise been unavailable. There is also some relief in the areas of interest and penalties, and latefiled, revoked or amended elections. Also, the appeal procedute is relaxed to give an individual one year from the filing deadline to file a Notice of Objection, which can be in the form of a letter to the local Chief of Appeals instead of a presenbed form.
- (10) For those taxpayets who pay by instalments, a new system has been implemented effective September 1994. Beginning with the instalment due September 1994, taxpayers with income on which tax is not deducted at source and which attracts at least \$2,000 (\$1200 for Quebec residents) of tax in the year, must pay tax instalments on that income. This affects taxpayers who in 1994 and either 1993 or 1992 had taxes payable at least \$2,000 (\$1200 for Quebec residents) higher than the total of tax deducted at source plus refundable tax credits.
- (11) Employees in receipt of severance or retirement packages have been able to roll an amount into an RRSP, in addition to normal contribution limits. The 1995 budget changed these rules, such that the amount available to be rolled into an RRSP is restricted to \$2,000 for each year of service before 1996, plus \$1,500 for each pre-1989 year for which pension benefits did not vest.

(12) The federal government has introduced provisions which will require, beginning with the 1996 tax year, that taxpayers file with their tax returns a nummacy of all foreign-held assets with a total cost of over \$100,000. There are several exclusions such as personal-tue assets (e.g. a foreign condo held only for personal tax), active business assets, and the foreign compount of RRSPR, RRIFs and RPP, but unduding e.g. foreign bank accounts, off-shore mutual funds and offshore brokers' accounts. Persons who have transferred or baned property to a non-resident trust will generally have to file an animal return in respect of the trust. Punditis for failure to file form TI 135 will begin at \$500 per month to 24 months, and thereafter 10% of the total cost of the assets for each year of non-compliante.

Now regulations will also impose new requirements on taxpayers giving up Canadian residency after 1995. With the exception of personal-ture property (ars, furniture, etc.) valued under \$10,000 in total, emgrants must declare on a preserbed form filed with the tax return for the departure year all assets left in Canada. In addition, new rules for emgrants leaving after October 1, 1996 extend the scope of the rules which operate to trigger capital gauss upon departure, which have acumulated on assets beld in Canada but not yet sold. These "deemed dispositions" will now cover essentially all assets owned by the emigrant which have appreciated in value except for Canadian real estate, Canadian obsciness property, and a few functional assets such as pension rights and stock options. The emigrant will have a choice of paying the capital gains tax triggered at oute, or positing acceptable security with Revenue Canada until the property is sold later.

(13) Moving expenses are deductible from income earned from business or employment provided the taxpayer moves to a new work location, and the move results in the taxpayer living at least 40km closer to the workplace than previously. Revenue

Canada had adopted a strict "as the crow flies" test in determining what constitutes 40km, but in 1995 the Federal Court of Appeal said in Giannakopoulos that this was contrary to practical experience, and allowed 40km defined as the shortest normal route between two points. This gives greater scope ro taxpayers, and some taxpayers may want to consider re-filing for previous years in light of this interpretation. In 1996 the issue was re-visited in Mitchael P. Hygins, whose moving expenses were distalkwed because although the rune home was 42hm closer to his work site by road, it was only 15-20km closer by ferry (although it was admitted the fercy was not always reliable depending on the weather).

- (14) Revenue Canada is promoting "voluntary disclosure" by taxpayers who have unpaid tax. As long as it is the taxpayer and not Revenue Canada who initiates the process a taxpayer can pay up with interest but no penalties, by first giving a broad outline of the disclosure to a local Revenue Canada official, then following up with details upon request. A further incentive to be forthcoming abour past unpaid tax is that there is no limitation period binding Revenue for unfiled returns or false or misleading information. The 1995 budget added wet another reason, by raising the penalty interest on added yet another reason, by raising the penalty interest on unpaid taxes by another two percent, to four percent plus the
- (15) It is important to note a useful planning point available upon the death of a taxpayer RRSP contributions are allowed up to 60 days after the year of death, in line with contribution deadlines for all other taxpayers, thus giving executors more time to take advantage of this provision
- (16) As of January I, 1993 "spouse" includes any opposite sex partner with whom a taxpayer co-habits for at least 12 months, or who is a parent of a child of whom the taxpayer is a parent. The common-law "marniage" is deemed to continue until severed by a bona fide separation of at least 90 days. The purpose of the changes is to reflect the changes in Canadian society with respect to taxpayers' legal manital status. This will help co-habiting couples who until now were denied spousal RRSP contributions. However, these changes will penalize couples who have been claiming clidl tax rectifix, equivalent-to-married amounts, GST credits and child care expenses in situations which would have been disallowed had they been deemed married. In 1995 a legal challenge under s. 15(1) of the Charter which would have been disallowed had they been deemed mar-ried. In 1995 a legal challenge under s. 15(1) of the Charter of Rights and Freedoms was launched by the Canadian Union of Public Employees (CUPE) in the Ontario Court (general division) to expand the definition of "spouse" in the Income Tax Act to include same-sex partners. The immediate issue is whether a registered pension plan which so defines "spouse" can be de-registered by Revenue Canada. CUPE lost its appli-cation, and has appealed to the Ontario Court of Appeal.
- (17) For tax years beginning in 1995, the 1995 budget enacted significant changes in respect of fiscal years for the self-emplayed and for unincorporated businesses. These changes affect any business begun in or before 1995. See the description of these changes infra in the section "Business Income."
- (18) During late 1996 the federal government introduced legislation which will harmonize GST and provincial sales taxes in the provinces of Newfoundland, Nova Scotia and New Brunswick. At the time of writing, all details of the new system have not yet been finalized.
- (19) Italicized portions indicate changes from the 1995 Guide.

## DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

THE INCOME TAX ACT CONTAINS NO STATUTORY DEFINITION of 'income' although Section 3 «28» does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the vanous sources of income The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

The distinction between an employee and a self-employed individual is a question of fact. The tests developed by the courts to determine the nature of the relationship are:

- (1) control test the degree of control over not only what is to be done but how it is to be done, though in the case of professionals or the highly skilled, control over how work is performed is difficult, and therefore this test is in irself
- (2) integration or organization test looks to whether the individual is part and patcel of an organization such that his/her work forms an integral part of its over-allbusiness;
- (3) economic reality test an individual is less likely to be an employee if he bears risk of loss or has a chance of profit;

### CONTENTS

- PREFACE NOTES
- DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME
- **EMPLOYMENT INCOME** Fringe Benefits Included in Income Fringe Benefits Excluded from Income **Deductions Available to Employees** Pension Reform
- SCHOLARSHIPS AND GRANTS Scholarships, Fellowships, Bursaries and Prizes Research Grants and Expenses
- SABBATICAL LEAVES Residency Overseas Employment Exemption Research Expenses during Sabbatical Leaves of Absence taken Abroad
- 5 BUSINESS INCOME Contract for Services Fiscal Year Accounting for Professional Income Deductions from Business Income Home Office Expenses Convention Expenses Automobile Expenses Business or Professional Fee Income Investment Tax Credits Taxation of Artists, Writers and Musicians
- INCORPORATION **Personal Service Corporations Business Investment Losses**
- MISCELLANEOUS U.S. Taxes Alternative Minimum Tax Farms Works of Art Interest Expense
- CANADIAN INVESTMENT INCOME OF NON-RESIDENTS Canadian Departure Tax Canadian Rental Income Election under Subsection 45 (2) «284» Summary of Advantages of Non-Resident Status
- INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION Canadian Tax Credit for Foreign Taxes Canadian Taxation of Sabbatical Salary The O.E.C.D. Model Convention **General Provisions** Special Exemption for Teaching Remuneration Residents of Treaty Countries Teaching in Canada Canadian Residents Teaching in Treaty Countries Taxation in the United States
- 10 OBJECTIONS PENALTIES Notices of Objection and Appeals **Penalties** General Anti-Avoidance Rules Declaration of Taxpayer Rights
- 10 FINAL NOTE
- 10 INCOME TAX TABLES Federal Income Tax Rates Comparative Provincial Rates Quebec Income Tax Rates Personal Tax Credits

(4) specific result test — an individual who is engaged to ensure his/her services are generally at his/her employer's dis-posal is more likely an employee than one who is engaged to ensure completion of specific work. Based on these four tests, the court then looks at the overall picture to determine if the person is an employee or independent contractor.

Employment income is the teacher's salary or other remu-Employment income is the teacher's salary or other remu-tation received for the performance of duries arising from his/her contract of servuce' as set out in sections 5 and 6 «32-33», «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»). Business income (Section 9 «80-82») includes all remu-

Business income (Section 9 «80-82») includes all temuneration received by a teacher for professional services rendered

under a 'contract for services'.

A professor may find it advantageous to consider the A protessor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of stautory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is ments on account of capital which were insured to the plane pose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

In the 1991 Bart case, heard in Federal Tax Court, the taxpayer, a business professor, contracted with a foreign university to see he course, and the called the five earned and expensive sees he course and the called the five earned and expensive.

sity to teach a course and he called the fees earned and expenses incurred those of his/her consulting business. In deciding es incurred those or ins/ ner consulting business, in deciding that he was actually an employee and had entered into acontract of service rather than a contract for services (self-employed), the court noted that the most cogent evidence was the employment contract itself, and noted that the letter of appointment from the university was to the taxpayer personally set to the business. not to the business

In Martinez (1995), a professional engineer was held to be an independent contractor, not an employee of Z CO, because he worked on a month-to-month term, reported weekly to Z on his progress but designed and oversaw the work ly to Z on his progress but designed and oversaw the work after Z defined what it needed, provided his own tools and—unlike the other engineers at Z—was not provided a company car. Conversely, in Korpan (1995) the deciding factor in classifying the taxpayer as an employee was that he bore no risk of financial loss. In Grant Dorosh (1996), the taxpayer did bome impactions for a company which in turn was hired in by instance companies for impections. It to axpoyer decided what boutes the would agre to impect, determined when he would do the inspection, worked without supervision, and invoiced and was paid on a per visit basis. On all the facts, he was determined to be an independent contractor. mined to be an independent contractor

## EMPLOYMENT INCOME

A TEACHER'S SALARY RECEIVED AS RECOMPENSE FOR TEACHing and administrative duties is normally classified as income from employment. To this must be added fringe benefits which

rrom employment. To this hims be added thing orelated sympto-preprint additional or supplemental remuneration from employ-ment. Fringe benefits are generally non-cash emoluments. Interpretation Bulletin 17-470R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

## FRINGE BENEFITS INCLUDED IN INCOME

Examples of fringe benefits which must be included in income are as follows:

- (I) ptemiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insur-ance plans except for the mandatory portion which the employer is to contribute under the plan;
- (2) allowances for personal or living expenses teceived from his/her employer;
- (3) the value of the benefit received through an employee's personal use of an automobile owned or leased by his/her personal use of an automobile owned or leased by his/her employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven multiplied by 13 cents per
- (4) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income as long as your employer has not made any contributions to the plan, however small. (Consult 1T-428 for further details);
- (5) premiums paid by the university for group life insurance.
- (6) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances. If an employee moves to a new house ar least 40 kilometres closer to his/her new location, the benefit may be reduced. For

- a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a \$25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;
- (7) remission or winer of tuition fees provided by an educa-tional institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children
- (8) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transfetted by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows: (a) \$2,000 for each year up to and including 1995 that an individual was employed by the employer or a related party; plus (b) \$1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement. These transfers must be made either in the year the payment is received or must be made either in the year the payment is received or within 60 days after the end of the year.
- (9) Free parking provided by the employer may be regarded as a taxable ben-eful, although this issue is unclear.

## FRINGE BENEFITS EXCLUDED FROM INCOME

Examples of fringe benefits which need not be included in income are as follows:

- (1) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other teasons, public and private vehicles are not welcome or practical. welcome or practical;
- (2) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee if such services are non-discriminatory;
- (3) an employer's contributions to a group private supplemen-tary health services plan, (including dental services) for employees as well as the value of benefits flowing from the plans; Quebec considers these contributions as a taxable benefit. But this benefit can be claimed as a medical expense
- (4) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;
- (5) a reimbursement of the costs of attending a convention where an employer requires an employee to atrend in the line of duty associated with his/her employment;
- (6) the employer's contributions to a wage loss replacement (6) the employees. Receipts from such a plan are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.
- (7) transportation passes except for airline passes if the employee travels on a space-confirmed basis and is paying less than half the economy fare for the flight in question;
- (8) certain consulting services which, generally, are in the areas of health, termination, or retirement.

DEDUCTIONS AVAILABLE TO EMPLOYEES
Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable.

Allowable deductions from employment income include the following:

- (1) legal expenses—an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).
- (2) teacher's exchange fund-a single amount in respect of all (2) teachers excange fund—a sange amount in respect on amployments of the taxpayer as a teacher, not exceeding \$2.50 paid by him/her in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (I) (d) «79»).
- (3) travelling expenses—incurred by an employee: (a) who is ordinarily required to carry on the duties of his employment away from his/her employer's place of business or in different places; and, (b) who has a contractual obligation to pay travelling expenses in the performance of his/her duties and for which he is not reimbursed by a travel allowance. The employee must include form T2200 «TP64.3» signed by the employer with his/her return.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment

not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the

travelling expense. These expenses are subject to a limit of \$300 per month for interest and a maximum capital cost of \$24,000. (Paragraph 8 (I) (j) 6649) (IT-272R) (See "Automobile Expenses"). The deductibility of automobile lease payments is limited to \$650 per month; GST and QST input tax credits are similarly restricted.

Employees any had included to a story of CST and QST and QS

credits are similarly restricted.

Employees may be eligible for a rebate of GST and QST paid for these expenses. To claim this rebate, the taxpayer must complete form GST 370, (VD-358 for Quebec QST)

"Employee and Partner GST Rebate," and attach it to his/

(4) dues and other expenses of performing duties — (a) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning employment income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) «68a») — (b) farulty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (iv) «68b») Beginning in 1997, in Quebe, professional and union dues diductions will be transformed in non refundable tax credits. — (c) office rent, salary to an assistant or substitute, or cost of supplies if required to be assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragtaph 8 (I) (i); subparagraphs (ii) and (iii) «78»).

(5) contributions to a registered pension plan (RPP) of amounts permitted under the terms of the registration of the plan. It should be noted that, for defined benefit plans only, plan. It should be noted that, for defined benefit plans only, contributions in respect of pre-1990 years of past service during which the taxpayer was not a contributor to a pension plan, may be deducted up to a maximum of \$3,500 each year. For years of pre-1990 service during which the employee was a contributor, the \$3,500 is teduced by any contributions made in the rutrent year to his/her registered pension plan. For example, in addition to his/her 1996 RRSP limit, an employed that the property of a \$3,000 in the property of example, in addition to his/her 1996 RKSF limit, an em-ployee in 1996 may contribute up to \$3,500 in respect of a pre-1990 year of service in which the employee had made no contribution to a defined benefit plan. This additional contri-bution limit relates only to defined benefit registered pension plans, not to money purchase plans or RRSPs. Undeducted past service contributions carry forward indefinitely, so that if you are already making \$3,500 per year of rutrent service contributions, you will not begin to deduct your past service contributions until you retire, and then you can deduct them at \$3,500 per eligible year (see "Pension Reform"). In Quebec, the maximum is \$5,500 instead of \$3,500.

Supplemental plan atrangements for members at their allowable pension contribution limits have been established at some universities. These plans have special conditions attached to them and outline detailed procedures for the administration of such funds. Specific information about them ought to be obtained from those universities which have implemented such arrangements. plans, not to money purchase plans or RRSPs. Undeducted

(6) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. (Until 1995 the 40km distance had to be measured in a straight line, but the Giannakopoulos decision in the Federal Court of Appeal changed the test to 40km by the shortest normal route. However, the 1996 decision in Gail Lagdm concerned a taxpayer who had to travel by boat to her new city from her previous bone on an island. Although the boat took a route which was more than 40km in travelling from the island to the maintand, this was deemed irrelevant in light of the fast the straight line briwen the two was less than 40km. See preface note 13.) Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes 40km distance had to be measured in a straight line, but the connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his/her spouse has sold their old residence as a result of the move

The 1996 John Lachman decision characterized GST paid on a new bome as a moving exprise 62 (3) e350s. There is a time limit of 15 days in tespect of temporary lodging and meals. (See Rev. Can. Tax pamphler "Moving Expenses," Special release IT 178R2, IIMP 347-1 and form TI-M).

If the moving expenses are greater than the income earned at the new location, in the year of the move, the excess may be cartied forward and deducted from such income in the follow-

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether ot not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is eported on your income tax return. However, such income an include part-time income earned in the new city, even if the primary purpose of the move was for educational reasons. And if the student is inartied and the spouse takes reasons. And it the student is married and the spouse takes up employment in the new centre, the spouse may claim costs of moving the family. Even if the taxpayer has too little income to need the moving deduction, he/she should still keep a cateful record of the costs of moving since they reduce

net income or taxable income, and many provincial tax credits (and the child benefit payments) are calculated based on rhe net or taxable income

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institu-

tion as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of

returning to Canada.

returning to Canada.

Some taxpayers who are relocated are offered employment contracts which include lump-sum payments to compensate for higher housing costs in the new centre. An interesting case arose in 1993, when Revenue Canada tried to include such a payment in the taxpayer's income. The courts held the pay-ment to be a non-taxable reimbursement, because it was clear he had to sell his/her home in a lower cost city and buy a comparable new house as a condition of receiving the money, and the contract also made it clear the payment was not compensation for services but reimbursement of increased expenses from which the raxpayer derived no profit: <u>Splane v MNR</u>. However, it is important that the taxpayer receive the money as reimbursement for actual costs, and that this reimbursement be determined on a clearly quantifiable basis. In the 1994 case Roland M. MacDonald the taxpayer received a monthly allowance of \$700 to subsidize the higher housing costs he autowance or \$700 to subsidize the higher housing costs he incurred upon transferting to Toronto from Regina. He relied on <u>Splane</u> but the Federal Court of Appeal found the \$700 to be a taxable allowance, not a subsidy, and held against the tax-payer. <u>Splane</u> was further restricted by the 1994 <u>Phillips</u> case, which distinguishes losses from selling an old home (e.g. loss arising on the sale because it has been sold on short notice in a flat market, or a loss caused by higher interest rates in the new centre due to the prematute discharge of the old mottgage) from higher living/housing costs in the new centre. A compensation payment which is based on the quantifiable loss on sale is not taxable, but payments which amount to a subsidy of expenses incurred in buying a new house are treated differendy. The 1995 Horefte and Dan Krall decisions offer examples where courts allowed plans to be non-taxable because the

subsidy was quantified. In each case, interest paid by an employer on the extta mortgage borne by the employee in a more expensive city to buy a house comparable to the one sold in the previous city was held not to be a taxable benefit. The courts held that the taxpayer's financial position was only maintained, not improved, since the equity in the house w unchanged. But in <u>David Krull</u>, a taxpayer who had no future with his company unless he accepted a transfer was granted similar terms and was held to have received a taxable benefit, on the basis that had he stayed he would have been unemployed, so moving did represent a real financial improv

This area is still being defined, and it is suggested that great care is required to identify and quantify the reimbursable loss, and to confirm that the payment does not represent an improvement in the taxpayer's financial position (see preface note 3). This logic was upheld by the Federal Court of Appeal in 1996 in discussing a Revenue Canada appeal from the Hotele decision.

(7) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain cirrumstances, the most usual of which ocrut where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitate ed. The deduction is \$5,000 for each eligible child under 7 years of age at the end of the year; or who has a severe and prolonged physical or mental impairment. For children over 6 but under 16 (1995 and prior years — 14) at any time in the year the deduction is \$3,000 each. Costs of babysitting or day pear the deduction is desired at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. The 1996 Levine decision also included a finder's fee for recruiting a namy as a child care outlay. Frequently, such expenses are not available because the child is in school and no expense is incurred. able because the child is in school and no expense is inturred. However, summer camp costs up to \$150 per week are claimable for a child who is either under 7 years of age at the end of the year or is severely impaired; and \$90 per week in the case of children under 14. Attendance at hockey and similar schools also qualifies. Expenses may be inturred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant. The 1995 McLelan Lettics allowed a child care deduction dunny a period of decision also allowed a child care deduction during a period of doctor-ordered rest, required by the taxpayer so she could be able physically to return to work after a long illness.

In Quebec, since 1994, the child care expense deduction

has been replaced with a refundable tax credit based on family income. This tax credit, whose rate varies from 75% to 26.4%

of eligible expenses, is subject to net family income. Expenses must be for care in Canada and are deductible Expenses must be for care in Canada and are deductable only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programmes and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the largour Tax Act to be resident in Canada in the ways in which Income Tax Act to be resident in Canada in the year in which child care expenses are insurred in foreign countries, are eniar care expenses are inturred in totelgn countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a tesident of Canada, is not deemed to be a resident under

Subsection 250 (1) unless he/she fits one of the description therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See "Residency" and see Revenue Canada Tax Pamphlet "Child Care Expenses").

In the important 1993 Supreme Court of Canada deci-

sion in <u>E.C. Symes</u>, the court ruled against her attempt to claim as a business expense the cost of the nanny she employed to care for her children while she ran her law practice. The to care for the children while size and net law place. The court held that these were petsonal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The 1996 budget has changed the rules such that, after 1996, anyone who pays child support will not also be digible for the equivalent-to-married credit.

(8) Self-funded leave of absence — Regulation 6801, issued on February 4, 1988, exempts certain leave-of-absence atrange ments from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsec-tion 248(1) of the Act. The regulation basically provides that tion 246(1) of the Act. The regulation basically provides into for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must be in writing and provide that: (a) no more than 33 1/3 per cent of the employee's salary may be deferred; (b) the purpose of the defetral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral; (c) throughout the period of leave the employee does not receive salary from his/her employer directly of indirectly; (the employee may during the period continue to receive reasonable fringe benefits); and (d) the employee must return after the period of leave to his/her employer for a period of time not less than the leave period. Note that contributions to the plan should be held in trust for the employee, and interest on it is taxed to the employee in the

(9) Stock Savings Plan (SSP) (Quebec residents only) individual residing in Quebec on the last day of the taxation year may deduct from his/her taxable income, for the purposes of Quebec tax only, the cost of eligible stocks or convertible. titles purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesset of the cost of the stocks, the convertible titles or 10% of his/her earned income. A partirularly interesting feature is the permanent tax savings if the stocks or titles are left at least two years in the Plan. Stocks or titles will be eligible if they meet certain crite-ria and are issued by eligible corporations. Stock certificates or titles must be sent directly to a broker and held by him/her for safekeeping. Certain stocks issued by a small corporation are satekeeping. Certain stocks issued by a small corporation are eligible for a deduction equal to 100% of their purchase price. The convertible ritles are eligible for a deduction equal to 50% of their purchase price if issued by a small corporation (less than \$250 million).

(IO) Alimony and Maintenance Payments — Prior to 1993, alimony payments could be deducted if made pursuant to a court order or a written separation agreement, as long as they court order or a written separation agreement, as long as they were paid on a periodic basis, but maintenance payments (to a separated spouse or ex-common-law spouse) had to be under court order. The new definition of "spouse" (see preface note 16) does away with this distinction and apparently common-law spouses no longer require court orders, only a written separation agreement. It appears that a pre-1993 breakdown of a common-law relationship severed without court order cannot have repeated that the latest and the severe require the requirement. be retroactively validated under the new rules, but if the same couple teunited after 1992 then split up they could fall under the new rules.

Amounts intended for a former sposse under the separation agreement or court order are deductible to the payot and taxable to the recipient, provided they satisfy all of the citeria required by the Income Tax Act. (See also preface note 8). If recipient spouses direct their alimony to a third party, they are still taxed as if they had received it. The key is who has the local right to enforce payment, and if it is the recipient spouses. legal right to enforce payment, and if it is the recipient spouse, as in the 1995 Arsenault case, then even if she directed the paying spouse to send the money to the landlord, it is still the wife and not the landlord who could legally sue for non-payment, and hence the amount is taxable to her and deductible from the payor's income. The payments must be periodic a lump-sum payment is disallowed unless it is a catch-up of overdue periodic payments. The Mochemie (1995) case emphasized the need to be clear whether a payment is capital or mome in nature. The payer bushand had accumulated arrears, and was released from them pursuant to a subsequent court order requiring a payment over to his ex-wafe of \$27,500. Revenue Canada relied on earlier decisions which said that if \$27,000. Researce Canada relied on earlier actisions whice said total if payments were periodic and otherwise taxable to the payer, the fast they are not paid on time does not alter their tharacter. What converted these late payments to a capital hump-sum was the subrequent court order under which the court said the payments were clearly made.

As of 1997, this whole area will be drastically changed, with agreements signed or annualed after April 30, 1997 subject to new rules whereby while the payer commits signed or annualed after April 30, 1997 subject to new rules whereby while the payer commits against the defaults of the payer was traveled to prove the payer.

ments sygnea or amenical agies 1971 30, 1991 singlet to new states whereby dild support psyments are neither deductible to payors nor taxable to payers. (See preface note 8). Only in 1997 will to become clear bow courts will amend agreements subject to re-negotiation at the request of custodial parents, who seek to take advantage of the new tax treatment of dild support pay-inents; bow will courts accommodate the payor spouses whose tax deductibility has been removed? has been removed?

Legal fees for divorce proceedings or to establish a right to alimony or maintenance are not deductible, but fees involved in suing a spouse to enforce a court order are. Costs of defending such an action, or of defending an action claiming increased maintenance, are non-deductible.

(II) Registered Retirement Savings Plan Contribution Comments follow with respect to its application to 1991 and subsequent years. Allowable amounts reduce net

Afrer 1990 the absolute dollar limits were increased as After 1990 the absolute dollar limits were increased as follows under pension reform: for 1991 to \$11,500, for 1992 and 1993 to \$12,500, for 1994 to \$13,500; for 1995 to \$14,500; and for 1996 to \$13,500. After 1990, the 20% limit was reduced to 18% of earned income. These limits are reduced by a "Pension Adjustment" for those who are mem-bers of a RPP. The adjustments are based on the prior year. Employers are required to report each individual's Pension Adjustment to Revenue Canada which then reports the RRSP

limir to the raxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward indefinitely to increase an individ-ual's annual limit in the future. (See "Pension Reform").

It is worth mentioning that in addition to contributing to your own RRSP, you may also contribute to a plan in the name of your spouse, subject to the rule that contributions to your plan and the spousal plan combined are subject to your overall contribution limit. This may be advantageous if your spouse is in a lower tax bracker when funds are withdrawn. It must be noted that if you contribute to your spouse's RRSP, any with drawals within two years of contribution are included in your income. (The time-limit starts from the year in which the conincome. The time-limit starts from the year in which the contribution was made, not deducted, so if a taxpayer contributes to a spousal RRSP in February 1994 and deducts it from his/her 1993 income, he/she will be taxed on any withdrawals made before 1997.) Interest on funds borrowed to contribute to RPPs and RRSPs is not deductible.

to RPPs and RRSPs is not deductible.

If an individual has received a retining allowance (which by definition includes a severance settlement), he/she may transfer a portion into his/her own RRSP subject to the limits mentioned in the "fringe benefits" section (see preface note 11).

A tayapyer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the older between recovers on soffer the basis.

division of the plan between spouses on or after the breakdown of the marriage

down of the marriage.

Pervousity, your RRSP had to be collapsed before December 31 in the year you became 71 years of age. New rules introduced in 1996, however, how now reduced the proof available for RRSP contributions, requiring that the last year for RRSP contributions be the year the teappyer turns 69.

Taxpayers born in 1926 or earlier are unaffected by the new rules, taxpayers born in 1927 how one additional contribution year by way of transition, and taxpayers born file 1927 are subject to the new rules.

You will have the choice of either wirhdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

into one or any combination of:

· an annuity for life,

· an annuity for a fixed term, or

a registered retirement income fund (RRIF), out of

• a registered retirement income fund (RRIF), out of which payment will be made to you each year. The 1996 budget ehingle the rules to disallow invistment counsel fees, which affects the deductibility of various RRSP-related fees. The annual RRSP administration fee, also called trustee fee, which relates to the services provided by the RRSP/RRIF carrier rather than to the invisitments unside the plans, will not be taxable to the individual taxpayer if paid minde the plan, but no longer deductible for tax purposes if paid personally. Fees paid in respect of management of assets inside a plan - unvestment management fees - can be paid with funds inside a RRSP or RRIF with no tax rouse-quences. But outside the plan, fees paid in connection with an RRSP which cannot be deducted as carrying charges may be treated as a deductible contri-bation that uses up contribution room. Fees in connection with RRIFs should button that uses up contribution room. Fees in connection with RRIFs should always be paid usside the plan, to avoid the danger that such payments may be viewed as plan contributions, whith are not allowed, and thus lead to their deregistration.

that dengatration.

The rules governing payouts from RRIFs changed effective the beginning of 1993. The new cules increase the proportion of rotal RRIF assets which must be paid out as RRIF income from age 71 to 77 (not that the nov rules will bewer the age 71 thrabeld to 69); beyond age 78, the minimum payour percentage under the new rules is lowered. RRIFs set up before 1993 can choose to keep the present (lower) payour percentages up to age 77. Thereafter, all RRIFs regardless of their vear of creation are subject to the same percentage navour.

ages up to age 77. Thereafter, all RRIFs regardless of their year of creation are subject to the same percentage payout rules. The pre-1993 rules required that 100% of all assets be paid out by age 90. The new rules impose no time limits ar all. In addition to annutures or RRIFs, changes have been implemented to permit a lasspayer to delay hying an annuty until be/she turns 80, while allowing han/her to withdrow a portion of the principal annually. These differenceme funds' (LIFs) are designed as an alternative to life annuality, allowing the LIF bolder to imange his for money after it is transfered from an RRSP. All provinces except Prince Edward Island have passed legislation to unplement LIFs, and PEI 1 is moving lowered implementation. The LIF must be registered with Review Canada in all provinces, and in Queber also with Review Quebe. In some provinces the spouse's written consent is required, particularly in provinces which require the spouse to waive his/her entillement to a survivor benefit. Saskathewam and Alberta are the two provinces which have also provided for looked-in retirement uncome funds (LRIFs).

It is permissible to withdraw any amount above the minimum presently prescribed in a year from a RRIF. Payments from a

It is permissible to withdraw any amount above the minimum presently presentive from a RRIF. Payments from a RRIF may start at any time after purchase, but no later than the year following the year of the establishment of the RRIF.

The 1996 budget also defined new Simbors Benefit Program starting in 2001 which will replace the current OAS/GIS system as well as the age and pension income credits. Persons aged 60 or over at Detember 31, 1995 can opt for whithever system will be more beneficial to them. Other persons

will receive tax-free payments indexed to inflation which will be phased out as household income rises, reducing to nil for singles at roughly \$52,000 of income, and for couples at \$78,000.

(12) Home Office and Travel (T2200's, «TP64.3») - It is worth noting that a taxpayer may be deemed an employee, but if he/she is nor provided with an office by the employer, and the employer so certifies on a form T2200 (Quebec, TP64.3), the triplayers or that of a size in the employee's house and used solely for the purpose of earning moome can be claimed as a home office. The employee can deduct a proportionate part of the rent, or, if an owned home, he/she may deduct a reasonable proportion of maintenance costs (fuel, electricity, cleaning, minor repairs). The T2200 form is also used if the emplayee as a condi-tion of the employment contract is required to travel (e.g. between several work sites) and is not reimbursed for travel costs. (See also "Automobile Expenses")

### PENSION REFORM

The major aim of the pension rules in place since 1990 has been to increase the tax-assistance limits for all types of pension plans. In particular, there has been an attempt to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation is prepared by the employer and indicated on the employee's T4. This pension adjustment is based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The raxpayer receives with his/her notice of assessment, information indi-caring the amount of RRSP contribution room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP)

Ir is to be noted that even individuals in a defined benefit pension which provides the maximum benefit will no longer have \$1,000 of RRSP room (until 2003).

Also taxpayers will be able indefinitely to carry forward unused

RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as was the case under the previous system. On the other hand, the taxpayer can make a contribution in a year (subject to the limits) and not claim a controlucion in year (subject to the limbs) and not extended to the deduction until a later year when, for example, his/her income is taxed at a higher rate. Another provision previously allowed an individual to contribute up to \$8,000 in excess of his/her limits, and while he/she did not get a tax deduction for the contribution, interest thereon accumulated tax-free. The \$8,000 overcontribution limit was reduced to \$2,000 by the 1995 budger beginning January 1, 1996. Individuals with excess contributions above \$2,000 must first apply contribution room, as it becomes available, against the excess contribution balance until it reduces to \$2,000. The \$2,000 remains as a lifetime overcontribution "cushion" for the taxpayer in the event that the calculations for the new cules governing integration of registered pension plan contributions and RRSPs result in the taxpayer exceeding his/her RRSP limits. Apart from the "cushion" the normal rules which impose a 1% per month penalty on excess contributions would apply, so careful use of the lifetime overcontribution "cushion" is recommended.

The maximum contribution limits were first revised in the February 1992 budget, then in 1995, and again in 1996, and are now as follows:

RPP Money	
Purchase	RRSP
Limit	Limit
\$ 3,500	\$ 7,500 (ь)
\$ 12,500	\$ 11,500 (c)
\$ 12,500	\$ 12,500
\$ 13,500	\$ 12,500
\$ 14,500	\$ 13,500
\$ 15,500	\$ 14.500
\$ 13,500	\$ 13,500
\$ 14,500	\$ 13,500
\$ 15.500	\$ 14,500
indexed	\$ 15.500
indexed	
	Limit  \$ 3,500 \$ 12,500 \$ 12,500 \$ 13,500 \$ 14,500 \$ 15,500 \$ 14,500 \$ 15,500 indexed

(a) The dollar limits for 1990 were limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income. However, beginning 1991, earned income includes disability benefits paid under CPP/QPP.

(b) This limit is reduced to \$3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Shaning Plans (DPSP's), where a contribution was made in the year

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA (Pension Adjustment) for the preceding year. The carry forward of unused RRSP room to a subsequent year first applied in 1991.

The February 1995 budget indicated that consideration is being given to the concept of "pension adjustment reversals" (PAR's), which are designed to return contribution from to members of registered pension plans who have lost RRSP room due to pension adjustments based in part on employer pension benefits which for any number of reasons do not vest.

Apart from PAR's, such employees do not secure full benefits of the registered pension plan but never are able to make up the loss by contributing to a private RRSP.

RRSP holders are allowed to borrow tax-free up to

\$20,000 of existing funds from their RRSP to buy a principal place of residence. Couples (including common-law spouses) can each withdraw up to \$20,000 for a jointly owned home, if it was not previously owned by either spouse. A taxpayer can-not put funds into his/her RRSP and then borrow them to put toward a house: the rules only allow a taxpayer to claim an RRSP deduction for contributions in excess of withdrawals

RRSP deduction for contributions in excess of withdrawals under this plan.

This temporary programme was transformed into a permanent programme by the 1994 budget and allows first-time home buyers to use RRSP funds to buy a house after March I, 1994, by tax-free withdrawals of up to \$20,000 to buy a house by October I of the calendar year following the year of withdrawal. A taxpayer is deemed a first-time buyer if neither the taxpayer nor his/her spouse has owned a principal residence for at least the five calendar years preceeding the date of withdrawal. The new rules require that, to be eligible for a deduction for income tax purposes, funds deposited in an RRSP need only remain in the RRSP for 90 days prior to withdrawal under the terms of the revised homebuyer's plan. Repayments of the withdrawn funds are to be in installments Repayments of the withdrawn funds are to be in installmenrs of up to 15 years, beginning the second calendar year follow-ing the calendar year of withdrawal. Repayments made in the first 60 days of a calendar year are allowed as repayments relating to the previous calendar year.

## SCHOLARSHIPS AND GRANTS

SCHOLARSHIPS, FELLOWSHIPS, BURSARIES

The Income Tax Act does not define the terms "fellow-ship," "bursary," "scholarship," "prize" and "research grant." However, Interpretation Bulletin 1T-75R3 contains the Department's descriptions of these awards and its view of their preparations strengthness of mese awards and its frew of the grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (17-75R3, paragraph 10).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of \$500 must be included in income. However, if the grantes or simulation to include room in more more rower, if the grantes spends the award money "in the production of a literary, dramatic, musical or artistic work," then in calculating the taxable amount, the grantee can deduct from the awards all outlays made ro qualify for the award, up to the amount spent in the production. The eligible outlays do not include personal living represent a reinfluenced on the awards. living expenses or reimbursed or tax-deductible amounts.
Where a grantee receives payments of \$500 or more in two
successive calendar years, the \$500 deduction may be claimed in each year resulting in a total deduction of \$1,000. It may, in each year resulting in a total deduction of \$1,000. It may, therefore, be advantageous to ask the granting agency ro pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

## RESEARCH GRANTS AND EXPENSES

RESEARCH GRANTS AND EXPENSES

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the \$500 deduction. (Paragraph 56 (1) (n) «312g») (1T-75R3, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that rhey exceed allowable research expenses, (Paragraph 56 (1) (o) «312H») and the \$500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on resemb related work away from home. away from home.

away from nome.

Revenue Canada Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/tratining, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the primary purpose of the grant is to enable the recipient to carry our research for the sake of a novel proposition, then it will be considered a research grant. IT-75R3 also states that where there are two purposes, as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxarion's policy will be to leave the pose, Revenue Canada, Taxarion's policy will be to leave the determination of the primary purpose to the grantor — the university. In this regard, it is important to note that recently, university. In this regard, it is important to note that recently, Revenue Quebec re-assessed certain recipients of university research grants from universities in Quebec, on the basis that they were in receipt of employment income notwithsranding that the funds were described as research grants. This logic is rhe basis of IT-75R3 paragraph 22 which says, "individuals (such as university faculty members) whose duties of employment include research responsibilities are not entitled to trear a portion of their regular salaries as a research grant when they engage in the type of research work ordinanly expected of them under their terms of employment." It appears the recipiengage in the type of research work ordinary expected of them under their terms of employment." It appears the recipi-ent must establish he does not notmally engage in research of the type proposed, if he wishes to characterize the funds as a research grant rather than merely salary by another name.

Awards described as "fellowships" are taxed as fellow-ships under paragraph 56(1)(N) if its primary purpose was to further the education and training of the recipient. If the primary purpose is research it is included in income under paragraph 56(1)(O). It is worth noting that while both sub-paragraphs (N) and (O) recognize personal or living expenses, the strict wording of (N) recognizes expenses incurred in fulfilling the conditions under which "a scholarship, fellowship, bursaty or prize that is to be used by the taxpayer in the production of a literary, dramatic, musical or artistic work" was received.

A researcher is entitled to claim his/her expenses of

- (I) between his/her home and the place at which he tem-porarily resides while engaged in the research work;
- (2) from one temporary location to another; and
- (3) on field trips connected with his/her work (IT-75R3, paragraph 32)

The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependants is not de-ductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has re-assessed a number of texpayers disallowing these deduc-tions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependants. spouse and dependants,

spouse and dependants.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a mote permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R3, paragraph 34).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an

with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his/her eligible expenses supported

by receipts where practical.

Normally, expenses incutted in a year prior or subsequent to the receipt of a research grant are still deductible therefrom but the total expenses remot exceed total research grant money received, so as to trigger a loss. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R3, paragraph 33).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship unless, of course, the fellowship is deemed to be a research grant for prant. For instance, a Canada Council by receipts where practical.

deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only fot the deduction of \$500 in any taxation year tegardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teachet may avoid an income tax assessment of funds used to defray research expensincome as assessment of runus used to derry research expens-ses by applying to his/her university for a research grant in lieu of all or part of his/her salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This prac-tice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave

Completed in advance of the start of the sandwar rectified (See "Sabbatical Leaves").

It may be noted that the recipient of both a fellowship are research grant may deduct \$500 (or \$1,000 if receipts span two calendar years), from his/her fellowship, as well as the total amount of his/her research expenses from his/her research grant.

## SABBATICAL LEAVES

ONLY THE CANADIAN INCOME TAX ASPECTS OF SABBATICAL leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign junsdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

## RESIDENCY

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes

of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued 1T-22IR2 dealing with tesidency. The effect of IT-22IR2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential tites on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). Whether this was so is a

question of fact: there is a presumption that a taxpuyer gone from Canada for over two years is non-resident and a taxpayer gone for less than two years is resident, but in some situations taxpayers gone for less than two years have nontheless been held to be non-resident. In <u>Allan Ped</u> (1996), years now concenees over them to be non-resonant on June the neet year was held to be non-resident he had sold his house, his wife quit her job to move abroad, but the foreign job fell through and at the end of the school year the family moved back to Canada. IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependants and personal

property and social ties:

\*Dwelling Place — "An individual who leaves Canada, but Dwelling Place — An individual who leaves Canada, but crisutes that a dwelling place suitable for year-round occupancy is kept available in Canada for his/her occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Sposse and Dependants — "If a married individual leaves Canada, but his/her spouse or dependants remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

of Canada during his absence."

Personal Property and Social Ties — "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g. furniture, clothing, automobile, bank accounts, credit cards, etc....) or social ties (e.g. dub memberships, etc....) within Canada after his departure." his departute

Other Residential Ties - Other ties that may be relevant are the retention of:

- (I) provincial hospitalization and medical insurance coverage:
- (2) a seasonal residence in Canada:
- (3) professional or other memberships in Canada (on a resident basis); and
- (4) family allowance payments.

#### OVERSEAS EMPLOYMENT EXEMPTION

Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax (Section I22.3). An employee may be granted an income-tax reduction of up to 80% of his/her overseas remuneration. This ctedit is based on maximum annual remuneration of \$80,000, prorated if the mum annual remuneration of \$80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activities. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

## RESEARCH EXPENSES DURING SABBATICAL

A university teacher who plans to catry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses. Such arrangements will be related to residency status, as determined by the guidelines in IT-22IR2 as discussed

Sabbaticals (Residents of Canada) - If a professor on sabbatical leave remains a resident of Canada for income tax sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his/her world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foteign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employ income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research

grants to cover research expenses.

Sabbaticals (Non-residents of Canada) — Non-tesidents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are:

- (I) sabbatical salaries, business or professional income, research grants, fellowships, etc.,
- (2) investment income and
- (3) rental income

A taxpayer must file an individual income tax retutn in respect of the income included in class (1) above, (TF-75R3, paragraph 38). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carned on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above

(Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous

- (I) the work is performed outside Canada, and
- (2) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his/her employer.

(See "Canadian Investment Income of Non-Residents" for the tax treatment of non-resident investment and rental income.) Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary

### LEAVES OF ABSENCE TAKEN ABROAD

Sometimes professors accept teaching or other assign-ents in foreign countries under which most of their income ments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his/ her world income. If one establishes non-resident status he/ she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in the new country of residence.

Before jumping to conclusions regarding the advantages and disadvances of non-resident states the search was the search and disadvances of non-resident states the search and the search and disadvances of non-resident states.

and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foteign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his/her Canadian residency should consider the rights to claim a tax credit for Canadian income taxes under the tax laws of the new country of residence. This will become an issue only if

the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "outce" of the funds used to pay his/her salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income

## **BUSINESS INCOME**

MANY TEACHERS PROVIDE SERVICES AS INDEPENDENT CONtractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give use to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. Such individuals will need to become familiar with the GST rules which may apply to this business activity

The GST is designed as a tax on the final consumer although it is imposed on a multi-stage basis. Therefore, each attnough it is timposed on a multi-stage basis. Interestore, early registrant (which in very general terms is anybody delivering a good or service) charges GST on the goods or services it sells and pays GST on the goods or services it buys for which it will claim an input tax credit. All it termits to the government is

will claim an input tax credit. All it tenuts to the government is the net amount.

The "small supplier" provision in the legislation gives a business generating less than \$30,000 of taxable sales the right to choose whether to register. The principal advantage of registration is the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, also has to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged. The main disadvantage of registration is that records have

Ite main disadvantage of registration is that records and to be maintained and periodic returns filed which may prove costly in either time or professional fees.

The "quick method" of filing allows a registrant charging GST to keep the GST less a remittance based on a fixed percentage of sales, the difference to be in lieu of any control of the con fixed percentage of sales, the difference to be in lieu of any input tax credits on non-capital outlays. (Note that GST on capital items purchased will always be refunded regardless of the filing method chosen). Also, qualifying small businesses can file once a year rather than quartetly. Qualifying businesses include manufacturers, retailers and service companies with annual sales under \$200,000; food stores with sales under \$500,000; but do not include legal, accounting or financial consulting businesses. The fixed percentages range from 1% for food stores, to 3% for retailers, to 5% for manufacturers and services. Quebec is ar present committed to harmonizing its provincial sales tax with the federal GST. Quebec imposes a provincial sales tax (QST) of 6.5% on goods and services. The tax is in addition to the 7% GST, for a combined rate of 13.96%.

All music lessons, regardless of the level taught, are con-All music lessons, regardless of the level taught, are con-sidered "deucational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service," as long as the tutoring follows a school cutriculum. Otherwise GST must be charged. Sum Otober 1996 GST on books paid by librance and educational unstitutions, proviously partially refundable, is now 100% refundable.

Most medical services provided by health care professionals are exempt. Suppliers of medical services do not charge their patients but cannot claim back GST paid on inputs either. Those professionals whose spouses own a corporation will want to review their activities since wages paid directly by them are exempt whereas charges to them by a service corporation attract GST resulting in an additional cost to the professional as a traymet. sional as a taxpayet.

stonal as a taxpayet.

Charities registered for income tax purposes are genetally exempted from charging GST, although this does not extend to activities commercial in nature. No GST is levied on such activities as sales of tangible goods if salespersons are volunteers and prices are not over \$5.00; admission tickets if not over \$1; admissions prices to films or shows if tickets are pticed at cost; services targeted to underprivileged or disabled children; memberships in public bodies. The rules and exemp-tions are complex and should be consulted. However, charities are also given a 50% rebate for GST paid on purchases for non-commercial use, and application can be made on a pre-scribed form. Receipts need not be filed but should be retained

in case of a later query or audit.

In addition to routine teaching duties a professor may teach special courses in summer of night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employ-ment contract particularly where the subjects are taught under the same conditions and discipline as apply to courses in the regular cutriculum.

### CONTRACT FOR SERVICES

However, in some circumstances, the teaching of noncredit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

- (I) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he/she requires to atrain the desired result (Interpretation Bulletin IT-312, paragraph 4).
- (2) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him/her in providing the services should be clearly defined in a formal contract or exchange of correspondence.
- (3) The employment of the services of others by a teacher in carrying out his/her contractual obligation is evidence of a
- (4) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests discussed earlier in this guide.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the uni-versity does not consider the remuneration to be employment income. In addition, the university should not withhold any uncome tax, CPP «QPP» or Employment Insurance on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/het tax return, although it does not change the proper legal characterization of the relationship between the taxpayer

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient payton and reported on the 14 a 1749 form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospects for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or teported on a T4A «TP4A». Some universities will honour

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains

an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See "Home Office Expenses"). Since no income tax will be withheld at source from business income, the tax-payet should bear in mind that this deficiency must be paid when his her annual income tax return is subsequently filed. Furthermore, taxpayers with income on which tax is not deducted at source and which attracts at least \$2000 nor deducted at souther and winn attacks at the Second (\$1200 for Quebec residents) of tax in the year are required ro make quarterly instalment payments, falling which interest will be charged on the deficiency (See Individual Income Tax Return for calculation of "Net Income") (Subsection 156 (1) «1026»).

All taspapers who are reporting income from unincorporated businesses are now required to adopt a fiscal year ending December 31. Whereas previ-outly a taxpayer could adopt a fiscal year for reporting business income which may not have coincided with the calendar year and which may hot have coincided with the calendar year and which may have resulted in a deferral of income tax payments. For instance, suppose the fiscal year of an unincorporated business ended on January 31, 1995. The income for the twelve months ending January 31, 1995 would not be reported by the taxpayer until he/she filed the 1995 income tax return, fact that II/I2ths of the business income was earned in 1994.

The February 1995 budget introduced new rules concerning fiscal yeat-ends, setting up a mechanism whereby the stub petiod income which in the previous system was untaxed until the business's final year, would now be taxed over the next ten years (see preface note 12). The taxpayer was required in 1995 to elect one of two discretion and to the contract of the other one of the other of the other one of the other on ct one of two alternative methods of recognizing business income:

(1) Beginning December 31, 1995 go to a December year-end;

(2) Retain the existing year-end, filing every year by projecting income to December 3I on the basis of a pro-rating of the results of the most recent fiscal year, adding the current stub-period's projected income and subtracting the previous year's to correct for over- or under-projections from the previous year.

In either scenario, income for the next ten years will be increased by adding a portion of the stub period income from 1995 — 5% in the first year, 10% in the next eight years,

15% in the final year (2004).

Example: Assume \$5,000 monthly income to December 1995, \$6,000 monthly thereafter, and a May 31 year-end.

Alternative 1 — This assumes adoption of a December 31 year-end in 1995. In 1995 it is necessary to prepare two financial statements — one for the fiscal year ending May 31, 1995 and one for the stub period June 1 to December 31, 1995. In 1995, the graphysic for the first product of the pro and one for the stub period june 1 to December 31, 1738. In 1995 the taxpayer is taxed on the sum of these two incomes less a reserve of 95% of the stub period income, which is added back to 1996 then reduced by 85% of the stub period income, until the remaining 15% is added back in 2004.

	1995	1996	1997
Income:			
June 1994 - May 1995	\$ 60,000		
Jan Dec. 1996		\$ 72,000	\$ 72,000
Stub Period (a)	35,000	33,250	29,750
Less: Reserve	33,250	29,750	26,200
	\$ 61,750	\$ 75,500	\$ 75,500

(a) \$5,000 x 7. The actual calculation must be made based on days, not months.

Alternative 2 — This assumes no change in the May 31 year-end, and hence no need for a second 1995 statement of income. A stub-period income each year for the seven months from June to December is added to the fiscal year's income, and from this is deducted the previous year's projected stub-period income, so that differences between the pro-rata projections and actual results correct themselves every year.

In addition, income for the 1995 stub-period based on the results for the fiscal year ended in 1995 (in our example 7/12 of the results for the year to May 31, 1995) is added to 1995 and 95% deducted as a teserve, reducing by 10% P.A. until — as in alternative I — the entire reserve is taken into income in 2004 (of earlier if desired).

	1995	1996	1997
Income (a)	\$ 60,000	\$ 65,000	\$ 72,000
Add: Current Year			
Inclusion (a x 7/I2)	35.000	37.917	42,000
Less: Previous Year	,	,,,,,,,	.2,000
Inclusion	_	_35,000	37,917
menacion	\$ 95,000	\$ 67,917	\$ 76,083
	4 25,000	\$ 67,717	\$ 70,003
Transitional Adjustment			
Add: Previous Year		33,250	29,750
Deduct:			27,100
1995 (95%)	33,250		
1996 (85%)		29,750	
1997 (75%)			_26,250
()	\$ 61.750	\$ 71,417	\$ 79.583
		w / 1,T1 /	· \$ 77,303

## ACCOUNTING FOR PROFESSIONAL INCOME

The taxpayer must declare all professional income in the year in which it becomes teceivable regardless of whether or not it is actually received. An account for services tendered vill be deemed to have become receivable on the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduc-tion may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (I) (m) and (n) «140, 150, 152»).

## DEDUCTIONS FROM BUSINESS INCOME

Generally speaking, a taxpayer may deduct from business income those current expenses of costs which were incutred in income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an orduring value, i.e., a capital outlay. Allowable expenses will be deductable in the year incurred unless normal accounting treatment requires them to be a large of the property of the ment requires them to be deducted in a later year (e.g. prepaid fees, insutance, etc.) or the Income Tax Act requires them to be

tees, insistance, etc.) of the Income 1 av ACI requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 50% of actual cost. Recovery of GST on these outlays is also now only 50%. One must be prepared to document such expenses with sup-porting receipts if requested to do so.

An individual in business may deduct salary paid to a

spouse, providing the expense is reasonable in the circumstances and intended to earn income.

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

### HOME OFFICE EXPENSES

HOME OFFICE EXPENSES

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, rhen one-eighth of all costs of maintaining the residence may be deductible. Expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers,

If the taxpayer can meet these criteria, the maintenance the taxpayer can meet these criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

(I) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred;

(2) a taxpayer who claims capital cost allowance renders him-self/herself liable to taxable capital gains upon the office por-tion of his/her home when he/she sells or converts it to per-

Full exemption from capital gains tax under the principal residence cule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-I20R3, paragraphs «35, 36 and 37»). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building with the uniform the contraction of the proposal properties is of a more substantial and personal residence.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R3 paragraph «38»).

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from petsonal to business use, or to cost if acquired directly for business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate business purposes. In Quebec, computer hardware bought new and used for business purposes is deductible at the rate of 100%. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost." (See example under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of accusisition. acquisition

## CONVENTION EXPENSES

The general rule is that a taxpayer may deduct from business income the cost of up to two conventions a year held by a business or professional organization related to the taxpayer's business. The law requires the convention be held at a location consistent with the territorial scope of the organization, but if the organization is an international one, this would allow deductibility of a convention held almost anywhere. A taxpayer can be required on audit to prove the convention helped him/her in earning income from business. He/she cannot deduct costs of a spouse or children (unless they are active in the business), and can only deduct 50% of the convention cost represented by food and entertainment.

### **AUTOMOBILE EXPENSES**

AUTOMOBILE EXPENSES

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use ctedit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on from work but only travelling in the course of earrying on the business, including out-of-town business trips. If a tax-payer's business office is in the home the costs of travelling between the office and the premises of the clients may be tween the office and the premises of the clients may be claimed.

Operating expenses will include gasoline, oil, repairs, sup-plies, tires, parking, carwash, licence, finance costs and insur-ance. Interest on car purchases before September 1 st 1989 is

limited to \$250 per month and \$300 per month for a of special state.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less ciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada imposed a maximum value of \$20,000 including sales tax. Lease payments are restricted to the least of the payment, \$600 per month (\$650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that \$20,000 is to 85% of the list price including sales tax. This maximum was increased to \$24,000 for acquisitions after August 31, 1989.(If the car was acquired after December 31, 1990 the maximum value of \$24,000 is exclusive of GST and provincial sales tax.)

provincial sales tax.)

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres.

This unit cost may then be applied to the number of kilometres travelled on business.

Each auto purchased after 1987 for an amount exceeding the maximum must form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. How ever, for autos purchased for less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1994 for	\$ 15,000
Capital cost allowance for 1994	Ψ 15,000
	(2.250)
30% of \$15,000 x 1/2	(2,250)
Undepreciated capital cost	
Dec. 31, 1994	\$ 12,750
Capital cost allowance for 1995	
30% of \$12,750	(3,825)
Undepreciated capital cost	
Dec. 31, 1995	\$ 8,925

If we assume the vehicle was sold or traded in 1996 for If we assume the vehicle was sold or traded in 1996 for \$6,000 the loss of \$2,925 may be deductible in certain circumstances as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1996 the replacement vehicle cost \$25,000 before tax. The deduction for 1996 is 1/2 (half year rule for new assets) x 30% x \$24,000 or \$3,600. (This assumes no PST and fully recoverable GST. If PST is 8% and no GST is recovered, the car can be put into the relevant class for CCA purposes at \$27,600, i.e. to include PST and GST calculated on \$24,000.)
A statement of automobile expenses for 1996 might consist of the following:

sist of the following:

Operating expenses	
Gasoline	\$ 2,000
Car wash	200
	360
Parking	700
Repairs	
Licence	60
Insurance	400
Finance charges	1,560
	\$ 5,280
Capital cost allowance (excluding	
any potential terminal loss)	\$ 3,600
TOTAL	\$ 8,880

Kilometr	es travelled	
Old car	- odometer reading when sold	64,000 km
	- odometer reading Jan. I, 1996	(53,000)
Kilomet	res - old car	11,000
New ca	r - odometer reading Dec. 31, 1996	11,200
TOTAL	. kilometres - both cars	22,200 km
Cost pe	r kilometre40 8,880/22,200 km)	
(\$	8.880/22.200 km)	

TOTAL business use of automobile for the year 3,000 km

Automobile expense claim - 3,000 km x .40/km \$ 1,200

For those registered for GST and QST, tax paid on these business expenses will qualify for an input tax credit. 8efore August 1995, no credit for QST was given on gasoline and vehicle costs.

### BUSINESS OR PROFESSIONAL FEE INCOME

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation of year ending on December 3I or any other fiscal period which has been properly adopted by the tax-payer. (See "Fiscal Year").

The following statement is a typical example:

Income Statement for the Year Ending Dec. 31, 1996

Income - professional fees earned	\$ 14,000
Expenses	
Office (See Statement of office expenses) \$ 1,435	
Stationery and supplies 250	
8 ooks and periodicals 200	
Professional society fees 460	
Automobile (See Automobile expense dairn) 1,200	
Capital cost allowance - furnishings 480	
TOTAL	\$ 4,025
Net professional income	\$ 9,975
Statement of office expenses	
Realty taxes	\$ 2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
T.1 - L	250

\$ 1,435 One-eighth\* \*Assuming that the rules as discussed under Home Office Expenses are complied with, and the office occupies 250 square feet in a house of 2,000 square feet.

Teleph Water

Light TOTAL

Statement of capital cost allowance - furnishings and equipment Class 8 - 20% \$ 2,000 Undepreciated capital cost Jan. I, 1996 Purchase - electric typewriter 850 \$ 2,850 Less proceeds of sale of old typewriter Undepreciated capital cost Dec. 31, 1996 \$ 2,800

Capital cost allowance for 1996 20% of 2,000 \$ 400 20% of (\$850 - \$50) \$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

## INVESTMENT TAX CREDITS

The tax system contains rules permitting taxpayers to claim a tax credit for part of the cost of conducting scientific research. Eligible expenses include purchases of equipment and outlays for operating costs, as long as it is for work which is done by or for a Canadian controlled private corporation furthering "scientific research and experimental development," as thering "scientific research a defined by Revenue Canada.

defined by Revenue Canada.

This system allows tax credits or, in certain circumstances, cash refunds to companies engaged in research with commercial application, including many small companies incorporated by individual scientists. The rates vary among regions of Canada depending upon their state of economic development. Research salanes, including salaries paid to the incorporator, are eligible expenses. Since December 1992, the rules have been changed again to simplify determination of eligible "overhead" costs, Overhead-type outlays up to 65% of direct research salaries can be claimed.

Revenue Canada now requires that any application for

Revenue Canada now requires that any application for investment tax credits be filed within eighteen months of the end of the fiscal year of any corporation.

These rules are potentially very helpful to researchers, but require careful professional guidance, particularly since many provinces have parallel programmes of their own with different rules. (See guidelines regarding re-filing of prior years' returns pursuant to the terms of the Farrness Package — preface note 9).

## TAXATION OF ARTISTS, WRITERS

AND MUSICIANS
On March 6, 1989, Revenue Canada issued 8ulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This 8ulletin will be of interest to all those whose creative efforts do not promise to result in to all those whose creative efforts do not promise to result in large incomes. Generally, the IT Bulletin recognizes that artists may take years to recognize a profit from their activities, but at the same time tries to distinguish between genuine artists en-gaged in artistic business and those merely engaged in a hobby. Revinue Canada will tonides several factors including (1) how much time is devoted to the art; (2) the extent of public exposure of the artist's work; (3) whether the artist is represented by an agent/publisher, (4) how much time is devoted to marking; (3) revenues reviewed and the profit /loss bistory; (6) the artist's academic and professional qualifications; (7) membership in relevant associations. In <u>Daniel I. Brock</u> (1994) the principle was recognized that one criterion of business— as opposed to a recommandations. In <u>Deague 1, 1860</u>, (1994) the principle was recognized that one criterion of business—as opposed to a hobby—is the reasonable expectation of profit. In the <u>Brock</u> case, a writer-teacher had losses in 1986-1989 of \$4,202, \$7,152, \$5,674 and \$3,858 respectively, and enjoyed his first sales only in 1992 (of \$6,286). His losses were disallowed on the grounds that he was not engaged in a profit-making venture Artists, writers and musicians should also refer to IT-311

(IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RI) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (I/Q), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. However, it is unportant to ensure that the pas of the instrument is directly for employment purposes or is a condition of employment, as opposed to a personal bobby, since use related to the latter is not deharible. CAUT would be happy to advise anyone

requiring clarification of points in these areas

## INCORPORATION

175

S II.480

SIGNIFICANT TAX ADVANTAGES MAY BE OBTAINED BY INCORPOrating a business. The low tax rate allowed Canadi businesses operating in particular provincial jurisdictions, com-bined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated busigate tax outgen than that applicative to an unincorporated to the mess. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 53%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less

Other advantages besides the potential for tax deferral, other advantages besides the potential for tax deterral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the \$500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

## PERSONAL SERVICE CORPORATIONS

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do on clisure that individuals who use such corporations do only deductions allowed to the corporation are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corpo-rate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such

arrangements at the present time.
In 1993, the Tax Court in David T. McDonald Co. In 1993, the Tax Court in David T. McDonald Co. looked at the taxpayer corporation set up by a man who had many years of experience in importing and marketing shoes representing a foreign producer in Canada. Revenue Canada failed to prove it was a personal services corporation (PSC), because McDonald had so many years in the trade that he was a credible consultant, and the corporation bought and sold on its own account. Societé de Projets ETPA Inc. (1993) decided that the taxpayer company was not a PSC by determining that the company with which it did business exercised no control over the principal shareholder; the taxpayer company did some business elsewhere; rent was paid to the other company, and overtime costs borne by the taxpayer corporation; expenses and risk of loss were on the taxpayer.

## BUSINESS INVESTMENT LOSSES

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be cartied on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is teasonable to expect the corporation will be wound up, and where, in fact, it was dormant for 24 months.

## **MISCELLANEOUS**

U.S. TAXES
Unlike Canada, the US imposes death duties on property Untike Canada, the US imposes death duties on property owned in the US. including that owned by non-residents. The tax starts when total property in the US. exceeds \$60,000 and the rates escalate quickly. 8ecause Canada has no similar tax there is, at least at this point, no offsetting tax credit. Holding such property in joint name ensures that each owner gets the \$60,000 exemption. Here again, those affected will need to seek professional advice.

The US, also impose tayers haved an dround verifying as defined by the

seek professional advice.

The U.S. also imposes taxes based on deemed residency as defined by the 
"substantial presence" test. The person living in the U.S. on a temporary basis 
can be considered substantially present and therefore taxable of the total of all 
days spent in the current year plus 1/3 of the days spent in the year pror
and 1/6 of the days spent in the year immediately prior to that, total at 
least 183. There are exemptions to this rule, one of the most important being 
the "doser councition" test. Perfessional advice is recommended for persons 
who are connected then most fill, which these processions. who are concerned they may fall within these provisions.

### ALTERNATIVE MINIMUM TAX

Alternative minimum tax (AMT) measures were intro-duced effective in 1986. Because of changes to the original proposals and a \$40,000 income exemption, this tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985. Taxpayers who in 1994 used the Lifetime Capital Gains exemption may have been impacted since the tax-free section of the gain was added back for AMT calculations. However, the AMT mechanism basically permits a tax-naver who pass excess tax in one way as a result of the AMT. payer who pays excess tax in one year as a tesult of the AMT rules, to apply that excess against taxes payable on mome in the succeeding seven years. Therefore, taxpayers in recent of retirement or severante allowances should be alert to AMT considerations particularly if they do not anticipate significant future income.

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of fatm income and losses were originally proposed under the 1987 tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or

The Government has decided to consult further with farm groups before implementing further changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis loss-es created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

tional relief for existing farm businesses.

The law seeks to give full farming losses to bona fide farmers while testricting their deductibility in the case of those who farm as a hobby while deriving their main income from elsewhere. The decision in <u>E. Wurtz</u> (1993) defines the question a court will ask in determining if a farmer is full-time or not was his or her other source of income "the fuel for the engine of economic survival during a period of an unbroken string of substantial farm losses." If yes, his or her ability to deduct farm losses is restricted.

string of substantial farm losses. If yes, his of her ability to deduct farm losses is restricted.

In Alphonse E. Leblanc (1994), the Court also looked to the investment in the business by the taxpayer. Dr. Leblanc had invested considerable time and some \$900,000 in his vine. yards, as opposed to only \$78,000 of capital in his medical practice. He began to generate profit in his first year of com-mercial production, and the court treated him as a full-time farmer, with no restrictions on his deductible losses. Similarly, in Tarmer, with no restrictions on his deductible losses. Similarly, in John Ralph Marts (1995), a dentit who averaged 35 bours per week on farming and 32 bours per week in his practice, and had invested \$150,000 in the farm, was held to be able to deduct full losses as a faill-time farmer. The court identified three criteria: time spent on farming, the amount of the capital investment; and the actual and potential profitability. It is important, however, to note that the courts will evaluate each form loss cases on its course with the courts will evaluate. each farm loss case on its own merits, given the wide variety of circumstances which may be involved.

There still temain considerable advantages from engaging in farming operations. Farm property may be transferred, with-in certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may permit the vendor to claim the \$500,000 capital gains exemption. Many other considerations are relevant and thus professional extractors and thus professional extractors and the state of th are televant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

## WORKS OF ART

Works of art may often provide raxpayers with non-tax-able enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20%

limit, 50% in 1996) and, in most cases, without having to pay Imrt. 90% in 1996) and, in most cases, witnout lawing to participate capital gains taxes on the increase in value over the putchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayet may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

### INTEREST EXPENSE

One of the ways to improve personal cash flow is to elim-inate debt on which interest is not tax deductible. Available cash should be used to repay funds bottowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital apprec tion (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. However, it is worth noting that, while generally, interest is not deductible if there is no eorresponding income-generating asset, nonetheless interest related to a loan for

corresponding income-generating asset, nonetheless interest related to a loan for the purchase of an tineome-generating asset may in some errormstances continue to be deductible even often the sale of the underlying asset itself. Increase on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayet computes his/het income on the accrual basis.

While the deduction of interest (and othet carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurted in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholdets of controlled companies might also consider eceiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption. Individuals who are partners in an unincorporated business.

Individuals who are partners in an unincotporated busi-Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which rhe interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses." Whete the individual is actively engaged in the business such losses will be business rather than investment losses. ment losses.

## CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

WITH A FEW MINOR EXCEPTIONS, DIVIDENDS, INTEREST, rents, royalties and other passive income, payable to non-residents from sources within Canada ate subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his/her non-residency to companies, banks, and other institutions that pay him/her such income and direct them to withhold the tax and remit it to his/her District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his/her investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remit-tance procedures involved and will perform this service for their customets.

## CANADIAN DEPARTURE TAX

CANADIAN DEPARTURE TAX

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 1281. e422-2479. Exemptions and elective provisions exist and should be investigated.

Cauadian tax law has for many years provided for a demud disposition of all eaglined assets upon giving up Canadian residency, with the exception of certain defined assets called "taxable Canadian property." As of Oxtober 1, 1996 new rules will restrict even further the class of assets considered inxable Canadian property, limiting them now to Canadian real

Ottober 1, 1996 new rules will restrict even further the class of assets considered taxable Canadian property, limiting them tow Canadian real estate, Canadian business property and a few other financial assets such as pension rights and stock options. This will ensure that capital gains tax will become due upon departure to the extent the taxpayer is holding onto capital assets which have appreciated in value. In lieu of paying the tax at one, the taxpayer can elect to post security and defer poying tax until the property is actually sold (see preface note 12).

## CANADIAN RENTAL INCOME

Non-residents. If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

I(a) The taxpayer may arrange with an agent, or his/her ten-ant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remutances to consti-tute a complete discharge of the Hability for income taxes on rental income. (Paragraph 212 (1) (d)) (The Quebec Taxation Act does not levy a withholding tax on payments to non-resi-dents)

I(b) The non-resident may then elect under Section 216 to I(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to testidents, but without personal tax credits for himself/herself or dependants. He/she may exercise this option at any time within two years of the end of each taxation year in which the rents were teceived. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, morrespondants, agents for example of the propersors. age interest, agents' fees, capital cost allowances on futnish-ings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the

proves to be less than the amount already withheld from the gross tents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should nor be claimed on the building since it will only be recaptured upon reoccupation and this will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from tents if the owner is confident that depreciation in the amount being claimed will capitally occur, during the great layering The tarts is 70% and is actually occur during the rental period. The tate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depteciation) will be 20% of the tesidual balance. (See example of capital cost allowance claim on furnishings and equipment undet the heading of "Business ot Professional Fee Income"). For example, suppose a teachet rented his/het residence

containing furnishings valued at \$10,000 on September 1, 1995 under a lease running from September 1, 1995 to August 31, 1996. He would be entitled to claim capital allowance of \$1,000 (1/2 of 20% of \$10,000) from rental income received duting the period of September I, 1995 to December 31, 1995. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furinshings on August 31, 1996 turns out to be greater than \$9,000 (\$10,000 minus capital cost allowance of \$1,000), then any excess of market value over \$9,000 will be recaptured then any excess of market value over \$9,000 will be recaptured in 1996. If the fair market value should exceed \$10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in 1996. The teacher will be entitled to no capital cost allowance for 1996 in any event since the ptoperty was not in use as a business asser on December 31, 1996. The above example assumes that the teacher had a cash profit (income before CCA) of at least \$1,000 during the period from September 1, 1995 to December 31, 1995. A loss cannot be created by claiming CCA on either furnishings of the building in most cases.

the building in most cases.

It is possible that there could be a substantial deteriora-tion in the value of furnitute over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually teconverted to be a personal use property (See "Election under Subsection 45 (2) «284»").

(2) As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under I(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filled, the balance of the income tax owing, if any, must be paid, or a tefund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 214.4) section 216 (4)).

Residents. An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his/her world income including the net rental income of his/her home, if applicable. (See form T-776. Statement of real estate tentals). The fidral government has also introduced unw requirements imposing on all Canadian residents an obligation to disclose all foreign-held assets with a total tax cost over \$100,000. (Note: the use of cost rather than value mans, for example, that a taxpayer who paid \$90,000 for a foreign rondo which has appreciated to \$110,000 need not file under these regulations unless the knapper owned other foreign assets worth at least \$10,000. The regulations exempt versial properties, including personal-use property (e.g. a foreign condo used as a personal residue rather to han as a source of rental income), active business assets, and the foreign component of RRSPs, RRIFs and RPPs. Penalities for non-compliance are very severe, rauging up to 10% of the value of the foreign assets for each year of failure to report. (see preface note 12).

ELECTION UNDER SUBSECTION 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his/ 45 (2) «284» to be deemed not to have commenced to use his/ her property for the purpose of producing income, and where such election is made there is no deemed disposition and reac-quisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquisition is would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair market values at the beginning and end of the rental period. The 45 (2) elec-tion should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under cettain circumstances.

accept a late filing of the election under certain circumstances. During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «2B6» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/ her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses

tion 45 (2) x254%, at tent income (net of applicable expense except capital cost allowance) is subject to tax.

Section 54.1 x286% removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) x284% in certain instances where the employee has moved as a result of his/her employer wishing him/her to work at another location. A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

## SUMMARY OF ADVANTAGES OF NON-RESIDENT STATUS

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in TT-221R2:

- (1) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.
- (2) Withholding tax is applied to investment income paid or credited ro non-residents at rates likely to be lower than the marginal rates imposed upon residents.
- (3) Net rental income will probably be taxed at lower rates to non-residents than to residents.
- (4) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.
- (5) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his/her interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income daried foreign income of the countries also seempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

## INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

IN ADDITION TO THE CANADA-UNITED KINGDOM INCOME Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of October 1996.

Argentina, Australia, Australa, Sangladesh, Batbados, Belgium, Brazil, Cameroon, Croatia<sup>a</sup>, Cyprus, Czech Republic<sup>a</sup>, Denmark, Dominican Republic, Egypt, Estonia, Finland, France, Germany, Guyana, Hungary, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Latvia,

Lebanou<sup>a</sup>, Liberia<sup>a</sup>, Lithuania<sup>a</sup>, Luxembourg, Malaysia, Malta, Mexico<sup>a</sup>, Morocco, Netherlands, New Zealand, Nigeria<sup>a</sup>, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Russia, Singapore, Slovakia', Spain, Sri Lanka, Sweden, Switzerland, Linzunia', Thailand, Timidad and Tobago, Tunisia, Ukrane', Zambia, and

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of October

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years ending in 1986 and subsequent years. A new treaty has been negotiated and is awaiting

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention is covered at Article 23 of the OECD Model Convention teferred to below.

### CANADIAN TAX CREDIT FOR FOREIGN TAXES

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

## CANADIAN TAXATION OF SA88ATICAL SALARY

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are a new states of the teathful of Canadian with a teacher successfully establishes that he/she is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

## THE O.E.C.D. MODEL CONVENTION

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977, and updated on July 23, 1992. Canada is a member of O.E.C.D. and many of Canada's tax results, particularly those recently negotiated follow this canada is a memoer or O.E.C.D. and many of Canada's rax reaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (acticles 4, 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, and special provisions for teaching remuneration.

The Model Convention contains the following articles which may be of interest to teachers and students.

which may be of interest to teachers and students.

Artitle 4-Resident — The laws of each Contracting State
will determine the meaning to be attached to the term resident for income tax purposes within that State. The term
will not apply to a person who is liable to tax in a State only
because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident ooth Contracting States, various criteria are stipulated to determine his/her resident status. These are: location of a permanent home, personal and economic relations, habit-ual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual

Article 14: Independent personal services — Income derived by a resident of State 'A' in respect of professional or other independent personal services shall be taxable only in State 'A' unless he/she has a fixed base regularly available to him/her in State 'B'. In the latter case, State 'B' may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base." Professional services' include such activities as independent scientific, literary, artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals"

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honorana outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a UE sax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. 8 ecause the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be

the income, even though they do require that the income is reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State A' in respect of an employment shall be taxable only in State A' unless the employment is exercised in State B' in which case it may be taxed in State B' sub-

ject to the following conditions:

The employment income of a resident of State 'A' earned in State 'B' will be taxable only in State 'A' if:

- (I) the recipient is present in State '8' for not more than I83 days in the fiscal year, and
- (2) the remunetation is paid by an employer who is not a resident of State 'B', and
- (3) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State '8'.

Article 19: Government service - Salaries paid to residents by State 'A present in State 'B' for the purpose of performing services in discharge of government functions shall be taxable only in State 'A'. Where such services are rendered by nationals only in State A. Where such services are rendered by nations of State '8' or by persons who did not become residents of State '8' solely for the purpose of rendering the services, the salary will be taxed only in State '8'.

Artikle 20. Students — A student resident of State 'A' who visits State 'B' ro study will not be taxed by State 'B' on

maintenance funds received from sources outside State 'B' regardless of whether he remains a resident of State 'A' or

### GENERAL PROVISIONS

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between con-tracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry on research or study will not be taxed in that country on sabbatical salary or maintenance funds received from outside sources during his/her visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article IS. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed not be taxed in the foreign county, attnough they will be use by Canada (because the taxpayer is still considered resident in Canada pursuant to paragraphs 115 (2) (b) and (b.1) «1093 (b) and (c)»). Canadian source interest, dividends and royalites should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

## SPECIAL EXEMPTION FOR TEACHING REMUNERATION

The Model Convention no longer contains the provision by which one state will permit residents of another provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file and deductions for Canada Feision Fail and mass rac income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan con-ributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago Denmark, Finland, Ireland, (Notway, Manageria) and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Sullerin IT 68R2, as well as the applicable treaty.

## RESIDENTS OF TREATY COUNTRIES TEACHING IN CANADA

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

## CANADIAN RESIDENTS TEACHING IN

TREATY COUNTRIES

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions,

where applicable.

The Canadian should bear in mind that the agreement The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

### TAXATION IN THE UNITED STATES

This section deals with specific and unique articles in the U.S. convention.

The Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January I, 1985, for other reductions in tax from the former Conventron; and on January I, 1986, for cases where tax is increased from the former convention. A Protocol between Canada and the United States for a new treaty was signed August 31, 1994 but will only be effective when it receives legislative approval in both countries.

Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable

attributable. A professor who plans to take a subbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to US. tax the subbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the US.A. will normally be subject to US. tax even though the employer focusing the US. is outside the U.S.

Is outside the US.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for US. raz purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds \$300 per month multiplied by the number of months for which the grant has multiplied by the number of months for water the grant has been received during the year. The \$300 monthly exclusion from income is available only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural orga nization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to

Overriding rules — The above rules contained in U.S. Legislation are subject to overriding tules in the 1984 nadian-US. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV. Exsidence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the ticary must be referred to.

Article XIV Independent personal services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV. Dependent personal services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be raxed on remuneration for services performed in the U.S. if

(1) the remuneration is not more than \$10,000 (U.S.) or

(2) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employer resident in the U.S. or by a foreign employer's business in the U.S.

Article XIX: Government service - a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX. Students — See Article 20 of the OECD

Model Convention

## **OBJECTIONS - PENALTIES**

NOTICES OF O8JECTION AND APPEALS

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment (see Preface Notes regarding the Fairness Package). A taxpayer can also serve a notice of objection any time up to one year after the filting deadling for the user in question. The present after the filing deadline for the year in question. The notice of objection must be directed to the district office or a tax

centre, either in person or by registered mail.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the taxpayer or a representance, and the three seasons. At the Tax Court level, since 1991 any representative other than the taxpayer must be a lawyer if the amount in dispute is over \$12,000; for amounts under \$12,000 the representative need not be a lawyer. The taxpayer must be represented by him/her-self or by a lawyer in the Federal Court.

It should be noted that amendments to taxpayers' returns are statute batted after three years have elapsed since Revenue Canada originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

PENALTIES

Penalties imposed for late filing, tax evasion and similar offences are now greater since the 1987 rax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 18% the first time) per month. The maximum penalty increases from 17% to 50%.

### GENERAL ANTI-AVOIDANCE RULES

The 1987 tax reform provided rules intended to restrict abusive avoidance transactions while not affecting "legitimate commercial and family transactions." Most taxpayers are not affected unless they engage in abusive tax planning.

Revenue Canada Taxation published a Declaration of Taxpayer Rights in 1987. This declaration can be summarized as follows:

(I) Fair treatment in all dealings with National Revenue Taxation means important rights to:

- information
- impartiality
- · courtesy and consideration
- presumption of honesry

(2) Fair treatment under the constitution and laws of Canada

- includes important rights to:
   privacy and confidentiality

  - independent review
     an impartial hearing before payment

You are entitled to every benefit allowed by the law, which means you have the right to atrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share. See also the note on the government's "fairness package" in preface note 9.

## **FINAL NOTE**

CAUT WILL ENTERTAIN REQUESTS FROM LOCAL AND PROVINcial associations and members for funding of problems that raise new income tax questions, seek clarifications of current raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. An outline of any such problems and questions should be sent to: Robertson, Hill & Co., 328 Frank Street, Ottawa, Ontario, KZP 0X8 with a copy to Robert Moore in the CAUT office. Robertson, Hill & Co. will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax enquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to Robertson, Hill & Co. 613-236-0559. Individuals should identify themselves at Co. 613-236-0559. Individuals should identify themselves at Robertson, Hill & Co. as members of CAUT. Rates that CAUT has obtained for members are as follows, exclusive of GST:

Partners — \$125 per hour
Managers — \$72 per hour
Managers — \$70 per hour
Referentes to the Quebet Intome Tax Act were added or
amended by Professor James Drew of the École des Hautes Études
Commerciales (Montréal).

neasures of this guide should note that the material presented here is it is expressed in general terms. The particular circumstances of any individual's tax situation must also be taken into account. Accordingly, we suggest then ocation be taken solely on the basis of the information provided herein and that in many cases professional advice should be obtained. Readers of this guide should note that the material presented bere-

### **FEDERAL INCOME TAX RATES 1996**

Taxable Income	Basic Federal Tax	Marginal Rate On Excess
0	. –	17%
\$ 29,590	\$ 5,030	26%
\$ 59 1R0	\$ 12,724	29%

Note: For 1996 there is a 3% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 5% on basic federal tax in excess of \$12,500.

## COMPARATIVE PROVINCIAL RATES 1996 (% of Basic Federal Tax)

Newfoundland	69.0*
P.E.I.	59.5*
Nova Scotia	59.5*
New Brunswick	64.0*
Ouebec	(SEE BELOW)
Ontario	56.0*
Manitoba	52.0*
5askatchewan ·	50.0*
Alberta	45.5*
British Columbia	52.0*
N.W.T.	45.0
Yukon	50.0*
Non-Residents	52.0**

These provinces each exact a surtax, generally on higher Income levels.
 To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.
 Extra Federal tax in lieu of provincial tax

## **QUEBEC INCOME TAX RATES 1996**

Taxable	Basic	Marginal Rate
income	Federal Tax	On Excess
0		16%
U	<del></del>	
\$ 7,000	\$ 1,120	19%
\$ 14,000	\$ 2,450	21%
\$ 23,000	\$ 4,340	23%
\$ 50,000	\$ 10,550	25%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax. Starting in 1993 a new tax was imposed in Quebec called contribution to the Health Services Fund. This tax applies generally to net income excluding salary. The maximum amount of tax is \$1,000 and it is paid when the income (excluding salary) is over \$125,000. A non refundable credit of 20% of the tax paid is given to the taxpayer. So, the net maximum paid is \$800.

## PERSONAL TAX CREDITS REDUCTION OF TAXES PAYABLE (Federal & Provincial, 1996)

					Other	r
	Qu	ebec*			Provin	ces**
8asic Personal	\$ 2	,278		s	1.592 -	1.855
Married***		.097		S	1,327 -	1,546
Dependent						
First	\$	520				
All Others	\$	480				
Disabled	\$ 1	,590 -	MAX	5	580 -	676
Age Exemption****	\$	934		- 5	B5B-	1,000
Mental/Physical						
Impairment-5elf	\$ 1	,042		- \$	1,044-	1,216
Education	5	769		\$	19B -	230
CPP/QPP/UIC						
& Tuition		349	6		25-	29%
Pension Income	5	370		5	246 -	287
Charitable Donations						
First \$200		349	6		25 -	29%
Excess		349	6		42 -	49%
Medical Expenses						
Over 3% of						
Net Income		379	<b>%</b>		25-	29%

All credits for dependents are reduced by 20% of net income.

Dependent upon provincial tax rates.

For years after 1992, individuals of the opposite sex who are cohabitg for the preceding twelve months or are the parents of the same child ing for the proceding twelve months or are the parents of the same will be treated as married.

""The federal credit will be reduced where net Income exceeds \$25,921 and eliminated where net income exceeds \$49,134.

Le contribuable qui reçoit une conisation qu'il n'accepte pas peut donner aves d'opposition dans les 90 puirs de la dette d'invoir de la confisation (voir notes présibles à l'égate de «l'équité fiscale»). Un particulier peur aussi produire un aves d'opposition jusqu'à concur-rence d'un an après la date d'échéance de production de sa déclara-rence d'un an après la date d'échéance de production de sa déclara-tion pour l'année. L'aves d'opposition doir être segnifié au buteau de

VAIS D'OPPOSITION ET APPELS

## **OPPOSITIONS ET PENALITES**

dele de l'O'C'D'E.

Article XX: studiants - voir l'article 20 de la convention mo-

Artide XLX service generanemental — le citoyen canadien ne pare pas l'impôt américain aur la rémunération de services de nature gouvernementale lorsque celle-ci est payée par le Lanada, une province ou une autorité locale canadienne. Canada, une lorsque le gouvernement exerce récllement une activité connectrale aux le grouse montant exerce récllement une activité connectrale aux l'artical luis

facele & 1984 canado-anrirentine.

Voite les dispositions de cet raité, conclu en 1984, ayant un nicité pour les professeurs:

micités pour les professeurs:

Artick IV. étaleme — saut de près l'Article 4 de la convention modele de l'O.C.D.E. Dans les cas de la double résidence, il faut se prodelle de l'O.C.D.E. Dans les cas de la double résidence, il faut se preparet au la position de la cristic personné suitonomes, en cont imposés que dans le pays de résidence, saul lotsqu'ils sont attribués à une base faxe ordannierment disponshle dans l'autre pays. Quoi qu'il en soit, le résident que dans le pays de résidence, saul lotsqu'ils sont attribuables à des services assurée dans l'autre pays. Quoi qu'il en soit, le résident que dans le pays de résident canadient (et vice versa dans l'autre pays. Quoi qu'il en soit, le résident pas d'impôt pour la rémunération de services assurés aux Etate-Unisporteur.

Negles d'Angenoires — Les dispositions ci-dessus de la législation américaine sont assujetties aux régles détogatoires de la convention fiscale de 1984 canado-américaine.

caine ou autre. Toutefois, route partie d'une subvention qui constince une retinantésano que un enseignement, une rederdre ou un
autre trassait exigé en ann que condition de la bourse est imposable
à moins que tous les candidats au grade en question rendent des
services ambalbales. Lonque le benéficiaire n'est pas candidat à un
mesur ou telle dépasse. 300 5 pai mois. La déduction menauelle
de 300 5 est accordée aux fetrae-Unis est imposable dans la
ment étranger d'un organisme par les autres de pouvernement d'un gouvernement d'un
frantisme non pouvernementale des Barse-Unis, du gouvernement ou d'une
l'impôt sur le revent de 2 leas-Unis, du gouvernement d'un
frantisme non organisme international ou d'un organisme étalustif ou
best, d'un organisme international ou d'un gouvernement d'un
colluris le crestorie bariancial avoir de la gouvernement d'un
sprés legules la somme torals le celabration de l'un organisme de de de collection
set l'unités à un total de 36 mois, non obligatoirement consécret misse.
Régla diregiment — Les dispositions et de la législation
Régla diregiment. — Les dispositions et des la législation
Régla diregiment.

revenue est artribusble.

Le professeut qui veut se privisloir d'un congé sabbarque aux Erast-Uns pours pobablenteur se classet comme étadiant (visa pour comme varient relevant d'un programme déchange cedicant ou culturel (visa els). Le professeut qui est dans une de ces estégoires peut exclure de son revenu imposable aux Erast-Unis les aslaire peut exclure de son revenu imposable aux Erast-Unis ser anormale-peut exclure de son impost américain bien que l'employeur se trouve remain assujerire à l'impost américain bien que l'employeur se trouve à l'excérteur des Erast-Unis .

Lorsque le candidat à un grade dans une université des Erasts-ment assujerire de l'ampôt, que le bourse soit de proventance anieri-caince ou autre, Deutchès, toute parte d'une subsentance anieri-caince ou autre, l'active le bourse con de proventance anièri-caince un atribundration pour un erastignement, une restrectère ou un curre un etramunération pour un erastignement, une restrectère ou un titus un serve de l'ampôt que arriségnement, une restrectère ou un

de chaque pays.

Les honotositres de services personnels (revenu ne provenant
Estau-Unis, saul lorsque le professeur au métablissement stable»
qui est ordinatiement disponible aux Etats-Unis et à laquelle le
revenu est attribuable.

americame some enteres en viguent a ores adese dufretentes sont en 1et octobre 1984, quant à certaines réductions de la retemor fiscale à la source sur les dividendes, interêtès, redevances, pensions et tentes-tion anérique et le lest janver 1986 quant aux cas qui comportent Un protocole entre le Canada et les Étates-Unis pour la signature d'un nouveau traité a été painé? les Étates-Unis pour la signature seulement lorsqu'il se verta accordet la sanction légiclative au sein de chaque pays. unéricame sont entrées en vigueur à des dates différentes sont le

Certaines modalités d'une nouvelle convention fiscale canado-Certe section traite de certains articles particuliers dans la convention des États-Unis

## IMPOSITION AUX ÈTATS-UNIS

des répercussions rétroactives. devra payer l'impôt canadien sur son revenu mondial. Cependant, loraqui Il devrent non-résident, il n'aura pas à payer l'impôt canadien sur son revenu montre con il devrent non-résident, il n'aura pas à payer l'impôt canadient provenant de sources étrangères, ce sont l'accord particular du paye sur querent est au montre dans le pays si-grandient s'il peut demaurer cesmpt de l'impôt dans le pays si-grandient s'il l'or de l'arrappet que les exempt de contract des naparaties n'elle devrait voir ce qu'il ne ses avant de contract. Il ou elle devrait est appetet que les exemptions de naparaties de naparaties de la disparatier de tous les ront ordes de disparaties de tous les regires de l'arrappete que les exemptions de l'arrappete que les exemptions de l'arrappete que les exemptions de la disparatier de tous les des répressités n'arrappete que les exemptions de l'arrappete que les exemptions de l'arrappete que les exemptions des des réponsais rétroactives.

Lo traduction française de la version révisée anglaise est l'ocuvre de Lourent Lupien, B.A., B.Comm.

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Gerants fiscaux — 70 \$ l'heure

de s'identifier au buteau de Robertson, Hill & Co. comme faisant partue de l'ACPPU. Le tarif obtenu par I IACPPU au profit de ses membres est le suivant à l'acclusion de la TDB. mentre de la EACPL (EACPLE) de l'Accepte de la TDB. localise et provinciales.

Bien que l'ACPPA ne puisse payer soir les consultations
fiscales d'ordre particulire, soit les demandes d'édaireitsements fiscaux
d'un crancére courant (é'est-à-dine, celles qui portent sur des ponnes
rancéres dans le présent Guide ou d'autres publications partainées
par l'ACPPA), soit en plus celles qui se trateabent à des questions
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étrangéres au concette universitaire, on peut ceprondant s'adresser
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valles régulicas l'ACBPU au sujet de ces problèmes et une déceision litée su linnancement de l'eur étude sea passe le plus espidement possible dans d'aque cas. Les commentaires et la décision toudhant les financement de l'alfaire setont ensuire caroytes aux associations et nanotement de l'alfaire setont ensuire caroytes aux associations and sea constitution de la commentaire de l'alfaire setont ensuire caroytes aux associations. LACYPO ACCOUNTEST LESS DEMANDEST DES ASSOCIATION DOS LUS-calles of provinciales aims que de leura membres touchant le finance-ment de l'étacle de nouveaux problèmes ayant rain à la junque couraine revenu qui exigent des éclairessements quant à la parque couraine des universitées. Il faudra adersset l'énoncé de ces problèmes et des universitées. Il faudra adersset l'énoncé de ces problèmes et couraines. Il faudra adersset l'énoncé de ce problèmes et de propriet de l'ACPPO L'ACTION DE L'ACTION L'ACPPU ACCUEILLERA LES DEMANDES DES ASSOCIATIONS LO-

## **DERNIER MOT**

la Lot. Voir également la note sur les régles visant à favoriset l'équité fiscale (note préalable 9). \* Framen autonome
 \* Examen autonome
 \* Examen autonome
 \* Audience impartiale arant de payet
 \* Audience impartiale arant de payet
 \* Osus avez droit à tous les avantages que vous accorde la Loi,
 \* C'est-à-dure, que vous avez le droit d'organiser vous affaires de façon à payet le minimum d'impôt exigé en vertu de la Loi, dous des ses gales meut en droit de vous artendres à ce que votre gouvernement administre les lois facelles uniformément et les applique avec fermité aux meur les lois facelles uniformément et les applique avec fermité aux la lois se lois facelles uniformément de la part d'impôt écables solon la Loi, Voir réglement la noise aut les régles visain à lavoriser l'équiré la Loi, Voir réglement la noise aut les régles visain à lavoriser l'équiré

(2) Un traitement juste en vertu de la Consuttution et des lois du Canada comporte des droits importantes:

• Protection et aspect confidentiel des tenseignements

• Courtoisie et prévenance • Présomption d'honnêreré

omentedmi.

Renseignement

Revenu Canada a pubble of 1987 une Déclaration des droits du contribuable qui se résume sinsi:

(1) Un traitement juste dans tous vos rapportes avec Revenu national, limpôt, comprorte des droits importantes.

## DÉCLARATION DES DROITS DU CONTRISUABLE

plantacion abusive de l'impôt.

RÈCLES GÉNERALES ANTI-ÈVITEMENT
La réforme fixale 1907 a spouré des régles visant à restreindre les operations absurses d'évirentent. Ces régles nient pas dies opérations absurses d'évirentent. Ces régles visant à restreindre optimises». La plupart des conspérations absurses des crâmilates légitimes». La plupart des conspérations des products des constitutions de la plupart des constitutions de la plus d

PENALITES

Les penalités imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en fiscale et des offenses semblables sont maintenant plus élevées en vertur des nouvelles régles imposées par les réforme fiscale de 1986.

The grétale de pénalités sont moins élevées. En voiet un exemple la non-peroduction d'une déclaration pour la seconde lois sur une priende de non-peroduction d'une déclaration pour la seconde lois sur une de la mon-peroduction d'une déclaration pour la seconde lois sur une priende de lois de l'impôt non paye plus 2 % (au beu de 1 10 % (5 % la permière lois) per mois. La pénalité maximum augmente donc de permière lois par mois. La pénalité maximum augmente donc de l'autre de la limpôt non partie de l'accident de la limpôt non penalité maximum augmente donc de la limpôt non la pénalité maximum augmente donc de la limpôt non la limpôt non la pénalité maximum augmente donc de la limpôt non la li

doit étre faire par un avocat. Il y a prescription de trois sons après l'émission de l'avis de consarion par Revernu Canada. Certe limite ne s'applique pas, évide-mment, aux déclarations frauduleuces.

litera ou maintendra la cottastion et naveat le contribule par tentre crecommandée de sa décision. Logaçe ce definité une pas saistair recommandée de sa décision. Logaçe ce definité une la latie de la laise d'envoi de la Juste, de la date d'envoi de la Juste sa de la descision. Il peut, dans les 90 lours de la date d'envoi de la latie rejettera l'appel ou y less droit et modifiera ou annulers la constanoir et envoir de la constanoir de l'inte na vaocar lorsque la somme en litige est supériteure à 12 000 S, pour les sommes inflâteures à 12 000 S on nevige pas un avocat la latie de latie de la latie de latie de la latie de la latie de la latie de la latie de latie de la l

district ou à un centre fiscal, soit en personne, soit par courrier. L'avis doit portet un exposé des fairs pertinents et des moutls d'opposition et les gones.

Il contrababble doit le signes.

Il contration, communiquera avec le contribuable et annuleta, modila corteation, communiquera avec le contribuable et annuleta, modifiera ou maintendra la cotissation et aviscra le contribuable par l'entre fiera.

\*\* Asrajetti aus taut d'imploi proniticiau.

\*\* Asrajetti Vies annus 24 april 2922, les paril cullets de saxe opposé qui ont 

\*\* Obbatte lors des douzes mois qui préceden lou qui isont les pairents d'un 

\*\* mêmes chains sons téurités de le maréer.

\*\* Le cédal fédérale ses réduit lorsque le revenu net dépasse. 55 975 ¢ et 

il est éliminé lorsque le revenu net dépasse.

ub 2000 ab stimbi	is taos anseds é	300000000000000000000000000000000000000
%6Z -SZ	%LE	du revenu net
		supérieur à 3%
		Frais médicaux
%6b -Zb	% <b>b</b> b	excédent
%6Z -SZ	% <b>†</b> E	premier 200 \$
		Dons de bienfaisance
\$ 487 -977	\$ 0/5	Revenu de pension
%67 -SZ	% <b>†</b> E	frais de scolarité
		RPC/RPQ/AC et
\$ 082 -861	\$ 694	Frais d'études
1 044-1 216 \$	1 042 \$	atibilevnl
\$ 000 1-858	\$ 456	Exemption d'âge***
\$ 929 - 085 'XV	W-\$ 065 1	əbilevni
	\$ 084	toutes les autres
	\$ 025	première
		Personne à charge
\$ 975 L-72E f	\$ 260 Z	***jineM
\$ 558 1-265 1	\$ 872.5	Impôt personnel de base

## REDUCTION DE L'IMPOT A PAYER (1996: fédéral et provincial) CRÉDITS PERSONNELS D'IMPÔT

Quebec\*

sartuA Provinces\*\*

Semangue Les comhabback du Quédes (coporent na parament de 1555) de l'importe déclarate de la companyation d

%S7	\$ 055 01	\$ 000 05
%E7	\$ 075 7	\$ 000 EZ
%17	\$ 420 \$	\$ 000 1
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%9L	_	\$ 0
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lenigrem xueT	xus <del>T</del>	nuəxəy

## TAUX D'IMPOSITION — QUÉBEC 1996

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**0'7S	Non-résidents
*0'0S	Дпкои
0'St	Territoires du NO.
*0'ZS	Colombie-8ritannique
*S'St	shedlA
*0'0S	Saskatchewan
*0'75	edotineM
*0'9S	Ontario
(VOIR CI-APRÈS)	Québec
*0'b9	Nouveau-8runswick
*S'6S	Nouvelle-Ecosse
*S'6S	13-13-11
*0'69	Terre-Neuve

## COMPARAISON DES TAUX PROVINCIAUX 1996 (% de l'impôt fédéral de base)

Remarque: Il y a pour 1996 une surtaxe de 3 % de l'impôt fédéral de base à bayer apire à la déduction des cécdis personnés es du cedit pour subéndence, par le seconde surtaxe de 2 % sur l'impôt fédéral de base supéreur à 12.500 \$.

\$ 427 51	\$ 081 65
\$ 080 \$	\$ 065 67
_	\$ 0
aseq ap	əldesoqmi
xusT	Revenu
	2 030 \$ — qe pase

## - UNAVA SUR LE REVENU - TEDERL 1996

Les betreurs de ce Coulde doivent permère note que la maitère présentée dans calvier est formulée en terrente générature. Les rétrontaneurs perferies equall à la situation floucile de tout particulier doivent également unitre en ligne de comple, et par constituent, mous sommes dons qu'il la répait permère aucumn mesure en se fondant unéquement sur les retretiquements donnés dans le présent mesure en se fondant unéquement sur les retretiquements donnés dans le présent Cuide et que dans plusieurs ens on doit obtenire les conseils de professionnelle.

une déclaration de revenus des États-Unis pour récupéret l'impôte pays. Abilheucusement, la question n'est pas aussi aimple, les pouvoirs facaux étrapers, en général, exigent que les formulaires pepropriés soient utilités es tramplis correctament. Ordinatement, exet vout dire l'apport de conserle par les proféssionnels. Vu que cet vout dire l'apport de conserle par les proféssionnels. Vu que d'envisaget un crédit. à déduire du revenu l'impôt pays à l'étanget. d'envisaget un crédit. à déduire du revenu l'impôt pays à l'étanget. Sequirée.

Artick D3: saviers presently assertes into the school:—Le salzine allant è un récident de l'Eten Wà à l'égard d'un emploi est imposable B4; audi chorque l'emploi es correc dans l'Eten P3; audi chorque l'emploi es correc dans l'Eten P3; audi chorque l'emploi es correc dans l'Eten P3; audi l'imposet, sous réserve des conditions en consistences.

Les conventions entre le Canada et les pays auvis d'un arrêctique n'avrient pas été entérnières en convention y avaient pas été entérnières par de la Coule de La Convention avec l'Afrique du Sud a été abrogée le 23 sepvigneur au Canada pour toutes les années d'impositions de cette conventions ressent d'être en vigueur au Canada pour toutes les années d'imposition ministration en 1986 les en les années autrentes. Un nouvan touit a n'it négord qui ett en attente de le le cette de la mode de le le cette en années autres en convention et le cette de la convention d

Le but essentiel de ces traités est d'évitet la double imposition et d'empéchet l'évasion fiscale. Un traité tenferme invanàblement des dispositions qui établissent lequel des États contractants va imposet

disposition and accessive among and appointed as a mposed disposition and restraints as a mposed in teres and provenism de sources particulaires es, de ana cettaine de appliques. Les traités fascaux internationaux naves de modes qui va s'appliques. Les traités fascaux internationaux de imposition de traités de pass et es de la l'amondismon de traité passe est d'abord régie par se l'estainon. En cas de conflit entre prévalent seu la légalation moterne par se l'applicable, les despositions du traité par les des conflit entre prévalent seu la légalation le cast traités à l'article 23 de la convention molocale. Cette question est traités à l'article 23 de la convention modelle. Cette question est traités à l'article 23 de la convention modelle.

DIMPÔTS ÉTRANCERS CRÉDIT D'IMPÔT CANADIEN À L'ÉGARD

the present of activation and the place of the place of the pays. Right impose emaderes une somme 8 logated des impose estanderes per impose estanderes une somme 8 logated des impose estas gest Right impose estas gest le fampés estas gest le funpoir ected it dimpos étanger esta esta le funpoir estas gest le funpoir estanderes accorde par le canada esta gest le servicion de la professeur qui conserve son statut de cas deux. C'est ainsi que le professeur qui conserve son statut de cate deux. C'est ainsi que le professeur qui conserve son statut de cate deux. C'est ainsi que le professeur qui conserve son statut de cate deux. C'est ainsi que le professeur qui conserve an estatut de cate deux con cevenu de son de sanger. Le professeur qui demeure un résident du Canada aux fins de l'impôt même losquil' fan en privatement absert du fanadas, pair l'impôt ennadien aur son revenu mondials ceptendant, la Loi de l'im-pôt sun le revenu du Canada lui donne le droit de déduire de ses

ou erranger.

DONG DONG CONCIDES AGAINSTAND, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des tésidents canaditims qui sont a l'étranger depuis moins de doux ans (IT-22118A), Même pois qui sont a l'étranger depuis moins de doux ans (IT-22118A), Même lorsque le professeur réussit à établir qu'il n'est pas un résident du constitue à l'étranger le Canada sois a lors qu'il des en congé sabbaitque à l'étranger le Canada sois me my surface s'abbaitque lorsqu'il lui est versé par une université sandereme (eston l'aintiès II (5) (c), «10904»). Selon Revenu Canada and canadem (eston l'aintiès II (5) (c), «10904»). Selon Revenu Canada une conscirinois de l'impos canadem (Alinès Alon Revenu Canada and c TORS DUN CONGE SABBATIQUE
INPOSITION AU CANADA DU SALAIRE GAGNÉ

Scion Revenu Canada, une exonération de l'impôt canadien (Alinéa III (2) (e)) n'est pas applicable parce que le professeut en congé sabbauque n'exerce pas une activité d'employé. (Voit aussi II-161R3,

DE LOCDE. CONVENTION FISCALE SELON LE MODÈLE

DELOCDE.

Les accorde faceaux du Canada revêrent en grande partie une forme reconnue infernationalement. L'Organisation de coopération et de developpement économique (O.CDE), à adopté à Paris, le 29 avril 1977, et mis à jour le 23 juillet 1992, une conwention modelle permetant d'évirer la double imposation. Le Canada faire partie de renderant d'évirer la double imposation. Le Canada faire partie de renderant d'évirer la double imposation accorder de la fourble de portée, de la fourble de portée, de le fontée, de le fontée, de l'imposition du revenu contract I pages et enaferne 30 atricles réparties en sept chaptices qui cairer le portée, de le fontée, de l'éfinitions, de l'imposition du revenu d'article 4, 14, 15, 19 et 20 qui cant résumés d'esprés à ce ajoutée à ce d'appire, l'imposition du capital les méthodes d'élimination de la dabble imposition et quidques dispositions spéciales à l'endroit de la rémunération de se rasségnants.

reunnementon aces enseignants.

La Convention modele enferme les articles suivants qui peuvent intérésest les professeurs et les étudiants.

Article 4, risidan — Les lois de chaque État contractant établionnt le sens à donnet à l'expression récadents aux fins de l'imperente les estra de l'Etat. L'expression ne s'appliqueta pas à que le reventu au sen de l'Etat. L'expression ne s'appliqueta pas à que personne qui est passible d'impôt dans un État uniquement parce qu'elle a mi revenu provenant de sources de cet État ou un exprisal qui s'y turne de l'article d'un pour s'applique de l'article d'un personne de la contract d'un personne d

sy frouve situé.

Lorqu'une personne est classée comme téalénire des deux l'actioure situé.

Lorqu'une personne est classée comme téalénsissement de l'actiblissement de traident. Ce sont la localisation d'une demante pet-manare personnelle est éconniques, son domicile un demande sur brate se abritonatile. Lorque ces critéres ne suffisent pas, les deux Etste trandvictont la question d'un commun accord.

deux Etste trandvictor la question d'un commun accord.

résident de l'Etste Kà i l'Egand de services professionnels ou autres services personnels automotes au commun accord.

vices personnels autonomes n'est imposable que dans l'Etste Nà i Etste de services professionnels ou autres services professionnels ou autres services professionnels autonomes de l'Etste Nà i Etste d'active professionnels autonomes cas l'est imposable de l'estre de l'estre service cas l'Etste N'e l'expression elaste.

le revenu comme étant attribuable à cette base fixe. L'expression «base fixe» n'est pas définie dans la Convention modèle, mais, selon Revenu

takes need pas denine and als Domention modeles, mass, ason rewent Canada, ce pour être un scentre d'activité d'un canactère fixe ou per-manem qui doit être odinairement à la disposition de celui qui sexerce les activitées. En outre, l'intérèresé doit nomalibrante être en mesure d'octere un ceretain controle sut la dasse fixon. Les excrivités a professionnels» comprement des activités telles que les activités sci-entifiques, littéraires, attentiques, éducatives ou professorales auto-nomes de mêms que les controles activités autonomes des médectins et autres uperaférent en techniciens».

nomes de même que les actorntes autonomes des metedents et autors epardiciens et techniciens».

Cette tègle s'applique à ceux qui de façon périodique et pour leur poprie bachéce, donnement des cours, ou enseigent moyenname on a porté à notre attention le bits qu'il n'est pas tate que des administrations tup s'élesse putsent edduite des retrenues d'impôte de traité avec le Canada n'est gres que les Canadiens acquirient le traité avec le Canada n'estige pas que les Canadiens acquirient le traité avec le Canada n'estige pas que les Canadiens acquirient l'impôt. Dans ce cas, on exège que le contribuable canadien fasse l'impôt. Dans ce cas, on exège que le contribuable canadien fasse l'impôt. Dans ce cas, on exège que le contribuable canadien fasse.

propriete. as a just externation del del intrincuoles — as juste watern accordance cet il peur añrat deduire une dépense pour amortissement du contribuable réputé de tésequisition de la résidence). Cependant, le contribuable peut, en verm du sous-alinta 845 (2) ad2849, fort réputé ne pas avoit ce cesa, il n'y a aucune cession et réacquisition réputées lors des dangements d'uazge, c'est-a-dires, lors du départ es du rétectuit à la maison. Lorsque le contribuable in tuitles pas le doist prévu au sous-maison. Lorsque le contribuable in tuitles pas le doist prévu au sous-aine se d'alle aine durant la pértode de location set imposée à cause de l'allénation présumée à la justie velour maison de le particule de la principal de la p CHOIX AU TITRE DU SOUS-ALINÉA 45 (2) «284»

Lorsqu'une tésidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainst, transformée en propriére productive («281», avoir céde la propriéré à puse valeur marchande. Otdivacentu, le contribuable est réputé puiseque la maichande. Otdivacentu, et propriéré à puse valeur marchande. Otdivacentur, ceta me suscrie pas de problème parce que le gain qui en résidence principale est rejair puse valeur marchande. Otdivacente, ceta normalement exonéré puiseque la maison constitusit la résidence principale et cat constitusit la mémora de constitusit la contribusibable. (En wertu du sous-alinéa 45 (1) propriété. — le retrain est l'immeuble— à sa juste valeur marchande et il pett ainsi déduite une dépense pout amortissement du coût et li l'ammeuble — à sa juste valeur marchande et il pett ainsi déduit une dépense pout amortissement du coût et li la propriété au contrain et l'immeuble — à sa juste valeur marchande et li pett ainsi déduit une dépense pout amortissement du coût et li l'ammeuble — à sa juste valeur marchande et li pett ainsi déduit mar de la contrain et l'ammeur de coût et l'immeuble — à sa juste valeur marchande et li pett ainsi déduit mar de la coût et l'ammeur de de coût et l'ammeur de la coût et l'amme

Durant les années où l'option est en vigueur, le propriétaire peut désignet la tésidence comme sa résidence principale, mais durant un maximum de quarte ans (sauf lorsque l'article 54.1 «286» s ap-Assert marketing as the contract of the contra

pique commo de quatre ans (sauf lorsque l'article 54-1 «286» s'appique, par le set expliqué a paragepaise ansuran, maine clorsqu'il n'habite pas outinistement la propriéré durant ces années. Cette (ségle s'applique, par exemple, à celui qui quire sa résidence et entend y revent plus pas exemple, à celui qui quire sa résidence et entend y les cous-alinés 250 locait la la pateil est, le contrabueble doit être impossible tour exterior pair la princis pour gagner un résident du Canada, selon le sous-alinés 250 defent ou réputé être un résident du Canada, selon le sous-alinés 250 locait ou réputé être un résident du sous-alinés 45 (2) «284», tout le tendonne se arrivaire ans mentionnée au paisagnaple précédent quant est années de unaire ans mentionnée au paisagnaple précédent quaire ans mêres d'imposation tonnée au paisagnaple précédent quaire an mêre d'imposation de la connée au paisagnaple précédent quaire ans mêres d'imposation virie le la pratie l'opton du cous-alinés 45 (2) «284», ammées d'imposation lorsque l'employé a deménagé patre que son employeut voulait qu'il lorque l'employé a déménagé patre que son employeut voulait qu'il les dans la una autre endotie.

travaille à un autre endroit. Une brochure intitulée «Cains en capital et jour de l'évaluation»

DE NON-RÉSIDENT RÉSUMÉ DES AVANTAGES DU STATUT peut s'obtenit de Revenu Canada, Impôt.

(I) Le revenu de sources étrangères des non-résidents n'est pas Le professeur en congé sabbarique ou en congé temporaire dans un pays étranger sera probablement considéré comme résident du Canada; ceprondant, ceux qui estiment répondre sux citéries du bulletin II-SAINA devaient considérer les avantages que procure les rature de non-résident.

(4) Les retenue fasciles en antigeres ueur seures sessionents neste pas sessionent à l'impôte canadien sur le revenu.

(2) La retenue fascile est appliquée au revenu de placement infériteures aux mon-tesidents à des seus probablement infériteures aux dimagnisment infériteures aux dimpôts des revenus de location sont probablement plus et aux d'impôts des revenus de location sont probablement plus faibles pour les anon-tesidents que pour les résidents.

(3) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-tesidents que pour les résidents.

(4) Certains non-tesidents (past exemple, les résidents des l'action d'aux régimes d'absurpa-careaite enna-

Unis) peuvent désenregistret leurs régimes d'épargne-tetraire cana-diens en payant un taux d'umpôt sur le revenu inférieur à celui des

(S) En devenant non-résident, le contribuable acquiett cettaines options toudants les gains en capital sur ses placements qui, loraqu'il les doissit pudicturaments peuvent fui faite payet un impôt sur les gains de capital infétieur à celui qu'il payetait comme testions.

résident.

Avant de chrecher à obtenir le statut de non-tésident, le profresseut devante us de de creament la répectussion des impôts sur le revenu
canaders ne rémanger. Certainnes ancertes fascales internationales du
Canaders ne reseaux de Canada a signe un traite sant payer d'impôts
pays avec les quels le Canada a signe un traite sant payer d'impôts
connèrent aux les aubrentions et les salaines abbandques. Cestains pays
ceux, Dans cettains eaux des exemptions en les salaines abbandques. Cestains pays
ceux, Dans cettains eaux des exemptions semblables de l'impôt sur le
tevent canaders sont accordées par le Canada aux étrangers qui
reseque canaders sont accordées par le Canada aux étrangers qui
reseque canaders sont accordées dres nous.

Les sections qui suivent traiters de cettainnes questions impot-

Les sections qui suivent traitent de cetraines questions impot-tantes pour les Canadiens qui projettent d'allet à l'étranget.

## TRAITĖS FISCAUX INTERNATIONAUX

OUTRE LA COMVENTION EJSCALE CAMAIA-ROXUME-UNI ET LA convention fiscale Canada-Étrise-Unis, voici la lisre des pays avec l'sequels (e canada a condu des conventions fiscales au mois Algelha. 1998.

Ouyane, Tongre, use or a Lanner, and candonsed, tangenes Laberra, Junané, Lucamboug, Malaise, Marie, Marie, Merie, Ligher, Migéria, Morvège, Lourembourg, Malaise, Marie, Marie, Mexique, Megique, Megique, Mesique, Playe-Bas, Philippinea, Pologne, Rétublique populaire de Clinne, République thique, Moumantie, Russie, Singhout, Dominicaine, République thique, Moumantie, Russie, Singhout, Singhout, Moumantie, Russie, Singhout, Singhout, Singhout, Moumantie, Singhout, S Allemagne, Argentine, Australie, Auuriche, Bangladesh Barbade, Belguet, Pietal, Cameroum, Chypre, Corée, Cote d'Ivoire, Cowaré, Darmarde, Egypre, Ispagne, Estomer, Firnitande, France. Guyance, Hongire, Illes de la Tionite, Inde, Indonésie, Indandes Itezel.

exemption, le cas échéane.

LES PAYS LIES PAR TRAITE

ENSEIGNANT AU CANADA

RÉSIDENTS DE PAYS LIÉS PAR TRAITÉ

Le Canadien devrait retenit que l'accotd l'exempre de l'impôt sur le revenu seulement dans le pays étenget et non pas néces-sairement au Canada. Lorsqu'il demeure tésident canadien, il

eyeq estime'b eans foreigneen'b institution of the subsession of sal si de habet de common of the subsection of the common of the subsection of the subsecti

tats contractants, mais sans soustraire les intéressés à l'impôt

Canada. Les accords faceaux internationaux peuvent assurer une exemption de l'impôt canadien sut le revenu professoral des residents Le professeur d'un pays signataire d'un traité qui énseigne au Canada devrait s'enquêrit de sa situation fiscale dans son pays et au

consecuent and reference commentares appliquent aux convenients and traits applicable. Ces commentares appliquent aux convenients are cité et les de la Trinite et el papor. Les el personnes qui trassignent dans ces pays con virtunent au Canada en fart qu'enseignant en provenance de ces pays devront consulter avec soin la tévision 1989 du Bulletin d'Interprétation ILSBR2 de même que la Convenient qui s'applique d'Interprétation ILSBR2 de même que la Convenient qui s'applique ut case.

et aux codestions au Regime de pensions du Canada et devront produire une déclaration de revenus. À la cessation de seon séjour temporisite au Canada, le professeur poutres dermadrez le rem-boursement des impôte payés sut son revent portessoral et de ses bussement des impôte payés sut son revent pour des de constituent cortestions au R.P.C. a condition d'être admissible à le comptonat cortestions au R.P.C. a condition d'être admissible à le comptonat

PACIVES CONTRACT.

Lies convention modele ne enferme plus la disposition par laquelle un Eras permetta aux résidents d'un autre Eras d'enseignet dres lui dutent deux ans en ne payant pas d'impôs sur leut teveran professoral. Le ministice des Finances a dédaler que ce ptivilège ne figures a des autres deux entre construire de la montra del montra de la montra del montra de la mont

PROFESSORALE
PROFESSORALE
PROFESSORALE

de source canadienne devraient, de même, ne pas étec imposables à l'étengeur ausas l'être au Canada. D'autres genres de evenu peuvent être împosés ou mass l'étre au Canada. D'autres genres de esdepositions du traité applicable.

acquétit une certaine connaissance des lois et des pratiques fiscales locales. Cependant, les conséquences pratiques, locaque le modèle de l'O.C.D.B. est suivi, font que le professeur (ou l'étudiant) qui

Les reaites internationaux permettents à un Éteat qui prélève de l'impôte aux le revenu d'appliquet ses propres loeis facalles et sea propres et ègles de tesidence tente qu'elles ne viennenn pas en conflit propres règles de tesidence tente qu'elles ne viennenn à cause des differences qui oxistent entre les étaits comparaines les visitents doywent.

ekadent de Flete B; et ou une base fire B; et ou une base fixe que possède le résident dans l'Eust B. Arthérique ne des pas que possède le résident dans l'Eust B. Arthérique par l'Eust M. Arthér J. Branche gouvernmental — Les salaires payés par l'Éten Arthérique point présente dans l'Eust B. à l'égand de services countempesables que dans l'Eust B. de l'Éten B. de l'É

(2) la rémanération est payée pat un employeur qui n'est pas un

rexcédant pas 183 jours au cours de l'année financière. Le tevrenu d'emploi d'un résident de l'État N gagné dans l'État B' est imposoble sculement dans l'État N lorsque: (1) le bénéficiaite est présent dans l'État 'B' durant une période

DISBOSILIONS CĘNĘBYTES

KĘSIDENIE CYNYDIENS ENSEICNYMI DYNS

## KEAFAD DE FOCKLION CYNYDIEN

Non-visidents — Lotsqu'un non-résident possède une maison au Canada et la louc pendant son absence, le tevenu de cette location est imposable et l'impôt doit êtte payé selon l'une ou l'aurte des méthodes et l'ampôt doit êtte payé selon l'une ou l'aurte des

rtaité) du loyet brut, acquittant ainai la totalité des impôts payables aur son revenu de location (alinéa 212 (1) (d)). (La Loi de l'impôt du Quibtor ne prévoit pas de retenue facale sur les paiements aux non-récidence.) méthodes suivantes: I(a) Le contribuable peut charget un agent, ou son locatritre, de retenit et verset, 8,00 (ou moins, en cas de réduction prévue pat un retenit et verset, 8,00 (ou moins, en cas de réduction prévue pat un

(d) Le non-resident peut opter, en vertu de l'article 216, de payer l'indpol eut son revenu des l'article 216, de payer l'impole eut son revenu locardi net aux saux marginaux applicables aux residentes, mais enne sonie droit aux credits personnes pour lui-miren en les personnes à sa drarge. Il peut coverere cette option en nou le presonnes à sa drarge. Il peut coverere cette option en nou le rempe dans les deux années consécutives suivant draque année d'imterme de les leyers sont reçus. Les saux marginaux de l'année d'impoposition ou les leyers son reçus in reçus luce saux marginaux de l'année d'imrésidents.)

ment peut alors être demandé. L'amortissement fiscal de la résidence ne devrait pas être position s'appliquent au revenu net après déduction de tous les frais gentuorite (impète fonciers, réparations, assumence, intérête hypothè-caires, commissions d'agents, amontissement ficael sur l'anveublement, etc.) Lorsque l'impète sur le revenu net après déduction des frais est etc.) Lorsque l'impète sur le revenu net après déduction des frais est ment sont au lors fire quandistique que les loyers bruts, un tembourse-

dequipement sous le titte «Revenu tité d'une entreprise ou d'honoimple de la déduction de l'amortissement fiscal du mobilier et de L'amourtesannent l'ascel de trestendence de deventa pes étre réchapire lors de la 1téréchamé sur l'édifice parce que celui-ci sera récupérie lors de la 1téoccupation des lieux et cela rendra aussi la résidence assujettie à l'umpois sur les gains en capital. L'amourtssennent fassal du mobiliter et de 
l'équipement peut étre déduir des Journes lorsque le propriétrier ctori
qu'une dépréciation selon la somme déduire va se prodétire au cours
qu'une dépréciation selon la somme dé 2D 66 et s'applique à la juste
pier de la période de locaiton. Le taux set de 2D 66 et s'applique à la juste
pier au course de la mobiliter au monte no ail a été convertit de
bien à usage personnel en bien locaif. À la fin de chaque aunée,
déduir l'améte suivante est de 2D % de ce nouveau solle, (Voir l'exdéduir l'améte suivante est de 2D % de ce nouveau solle. (Voir l'exdeduir l'améte suivante est de 2D % de ce nouveau solle. (Voir l'extraple de la dédurion de l'amortissemment fassal du mobilier et de
rapple de la dédurion de l'amortissemment fassal du mobilier et de

Lorsqu'n in professor as résidence contenant du mobilier lors professionnels»)

Lorsqu'n in professor al 31 soûn 1996, in peut détaire un du let septembre 1995 an vertu d'un bail allant du 110 000 & le let septembre 1995, an vertu d'un bail allant du let septembre 1995 au de revenu de 1000 (1)/2 de 20 % de 10,000 §) du revenu le locant freçu durant la période allant du let septembre 1995 a 31 décembre 1995. La conversion est réputée être intervenue marchande des autoits et 31 soût 1996 déparse pour annoir aupoir de 1000 (2) a 10 000 § (10 000 § nonis une dépenas pour annoir autoit de 1 000 § (10 000 § nonis une dépenas pour annoir marchande deparse (10 000 § 1) addifférence entre la juste valeur marchande déparse (10 000 § 10 cotque la puste valeur marchande déparse (10 000 § 10 cotque la puste valeur marchande déparse (10 000 § 10 cotque la puste valeur marchande déparse (10 000 § 10 cotque la puste valeur marchande déparse (10 000 § 10 cotque la puste le bor nésai pas utilisé pour gagner un amortissement pour 1996 de 1996. Le professer un à pas dioit à un amortissement pour 1996 decembre 1996. Le professer un à pas dioit à un amortissement pour 1996 decembre 1996. Le professer un à pas dioit à un amortissement pour 1996 decembre 1996. Le professer un passa de contraisement pour 1996 decembre 1996. Le professer un passa de contraisement pour 1996 decembre 1996. Le professer un passa de contraisement pour 1996 decembre 1996. Le professer un passa de contraisement pour 1996 decembre 1996. Le professer un passa de contraisement pour 1996 de contraisement pour 1996 decembre 1996. Le professer un passa de contraisement pour 1996 de contraisement pour 1996 decembre 1996. Le professer n'a pas autoir à un amortissement pour 1996 decembre 1996. Le professer n'a pas un la passa de la passa de la contraisement pour 1996 de contraise de contraisement pour 1996 de («elannelessionneles»).

decembre 1996.

en déduisant une dépense pour amortissement sur le mobilier ou sur l'immeuble. L'exemple présenté aupaineme auppose que le professeur a réalisé un benéfore de estace (revent net assent amortissement) d'an moins 1 000 8 du leu septembre 1995, au 31 décembre 1995. Dans la plupart des cas, il n'est pas possible d'entraîner une perte

au cours de la valeur des meubles se déréniore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'amortissement déduir. Cette vepetre finales servira à réduire le revenu imposable total de l'années

En outre, le sous-alinéa 45 (2), «284» permet au contribuable de considéret qu'il ny a pas eu de changement d'usage de l'immeuble. Ainst, même lotsqu'il ne peut considéret la maison comme résidence

du le Canada avec le pays de résulence du Canadaren non-résident ) du revenu estimair ne provenant du la pers aven de déchite la dépense pour amortissement. Le solde, le cas échéant devra être paye au montont de la production de la déclaration de revenus. Un hammeure war of a manner of a morton and a manner of the mortons and minimus war of a country of

engagement distinct est exigé pour chaque année d'imposition. (2012-silnéa 216 (4)) Asidants — Le particuliet qui demeure un résident du Canada,

Michants — Le particulier qui demeute un résident du Canada, peu importe qu'il quise demeute un résident du Canada, importe qu'il quise de montain, y compris le trevatu locarif net de locabegoir en control mondain, y compris le trevatu locarif net de locabegoir en con tevent mondain, y compris le trevatu locarif net de locabegoir en montain le gouvernment de locabe de la commune les testadents une sellection à nouvellecture de position en le confine de la commune de locabe de la compression de la part de test les residents une copporatif à l'oranger dequit es apporte à 110 000 S. pour une oppoprièté d'autre de de la commentair en certain per compre qui servit de la part de le commune proprièté d'autre d'autre d'armité autre mis capaprièté pui servit de propriét à unitéraise promoundit pardi que d'armité alte niterior en vertue de propriété à l'iterioger qui servit de la compression promoundit partie que d'armité neur propriété à l'iterioger qui servit de la compression de la propriété à l'iterioger qui servit de la compression de la propriété à l'iterioger qui servit de la compression de la propriété d'armité de l'iterioger qui servit de la compression de la propriété d'armité ment retre de la compression de la propriété d'armité mentre l'orange qui servit de la compression de la propriété d'armité mentre l'orange d'armité de la compression de la destination peut de la particular de la compression de la destination de la presentation de la présentation de la destination de la presentation de la présentation de la présentation de la présentation de la présentation de la presentation de la présentation de la décire de la compression de la décire de la compression de la destination de la présentation de la décire de la compression de la décire de la compression de la destination de la décire de la compression de la décire de la décire de la compression de la décire de la compression de la destination de la décire de la compression de la destination de la destination de la destination de la décire de la compression

choisir un prix de cession se situant entre le cout et la valeur mar-chande pour les dons de biens en immobilisation à un organisme de peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut plupart des cas, sans devoir verset l'impòt sur les gains en capital (résoltant de l'augmentation de la valeur par rapport au prix d'adrat). Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens culturels, le contribublé que, n'asminoins, ut touver asonisse en went ult pit un'il on elle roue

## FRAIS DINTÉRÊTS

Timpos. La iquidate disponible devrait estruit activities de londe compruntes pour les déponses personnelles (nelle une hypothèque sur la résidence ou des emprunts pour des pheronouses personnels pluntot que estruit à tembouses empruntes à des fins de placimente ou de entre parabouse, est entre apprente sur la estruit de la contra sur la contra sur la contra sur la contra parabolit de la contra sur la contra parabolit de la contra sur la contra parabolit de la contra parabolit de la contra parabolit de la contra de la contra parabolit de la contra del contra de la contra del contra de la contra d d'éliminer le passif sur leque l'untérer n'est pas déductible de

Linteriet sur l'angent emprumté pour acquérit des dentées, tel l'ancères un l'angent emprumté pour acquérit des deductible lorsque le gain ou la petre est un gain ou une gentre en apliet le les attorités tenjes étables en les emprums utilisée dans le but d'acquérit des biens des intranobilisation dont la valeut provient essentiellement de son en immobilisation dont la valeut provient essentiellement de son gains en naperal par opposition à un bien en immobilisation dont la valeut provient et d'un credement sous la forme de revenu imposable valeut pouvent d'un rendement sous la forme de revenu imposable et les les joyest sou les dividendes.

tels les loyers ou les dividentées.

Lorsqu'un particulier posséée des placements ou une entreprise, il « peut qu'il puisse convertir de l'unicier non déductible
en incrêté déductible lorqu'il princh le soin de restructurer les
en incrêté déductible lorqu'il princh le soin de restructurer les
emprimes. In général, limitén thé pai déductible lorqu'il n'y a pa un bion in
labat d'un adif genéralen de resons peut l'alientif il à in emprunt pour
labat d'un adif genéralen de resons peut l'alientif le les interiors déductible dans la mesure où
il est réclément verse au uniquement déductible dans la mesure où
il est réclément verse au cours de l'année, à moins que le condescritée.

d'exercice d'exercise son revenu selon la méthode de compatabilité
d'exercice.

Uccedente. L'occedent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette cumula-tive sur placement subte en 1988 et dans les années ulétrieures peut avoir un effet sur l'exemption de gaines en capital. Dans la mesure où l'exemption na pas de en mission utilisée on devrait entrasget de l'exemption na pas de et en genre (en genreil. l'intérêt est déductible postqu'il des uversé) à l'année qui sur la réalisaion d'un gain en capital lorsqu'il set versé à l'année qui sur la réalisaion d'un gain en capital pas affileurs exempté. Les actionnaires de soutrés contrôlées pour-

Les particuliers qui sont des associés au sein d'entreprises non exemption de gains en capital perres de placements lorsque le coût net est moindre que la perre de par ailleurs exempré. Les actionnaires de sociètés contrôlées pour-raient aussi envisaget de recevoir des dividendes en contrépartie des

prise. Ces pertes sont des pertes d'entreprise plutôt que des pertes de être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne féront pas partie du calcul de la seperte nette cumulative de placementas Jorsque le particulier partielpe activement à l'entrememorporèes (fundques, médicales, etc.) peuvent invasget de prétever des sommes pour acquirert les derres personnelles dont les incitéres ne sont pas déducidales. Par la suite, les associés pourtaient emprunter société poursait emperantes inspectes du espital dans l'entrepras ou la société poursait emprantes pour remplacer le fonds de roulement mécasaite. Dans ces est, l'intelèt sur est nouveaux mantamas devrait rêtre dédoutible. De bules les intélêtes ou les nettres découlant de ces

## REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

redevances et autres revenus de natute passive de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'exhelonnent de 5 % à 25 % selon la natute du revenu et les disposi-SAUF QUELQUES EXCEPTIONS, LES DIVIDENDES, INTERETS, LOYERS,

the continued of the co

de charger un représentant de percevoir pour le compte de le ma-les partieures et et part, et externe récette au Bursan de district de Courtage sont au courant des taux d'imposition et des modalités ("Impôr. De nombreuses banques, sociétés de fuducie et mateure de l'Impôr. De nombreuses bandues, sociétés de la mestant de district de ("Impôr. De nombreuses bandues de la testeure de la manuel de l'estature de destruires de la mesta de la mention de la mention de l'estature d

## IMPÔT LORS DU DÉPART DU CANADA

Les personnes qui cessent d'être réadentes du Canada peuvent devoir papar l'impét sur les gains de capital à l'Égand de certains percentaires et autres biens en immobilisations qu'éles sont réputées avoir alièmés immédiatement avant leur départe du Canada (sous-alinées). L'All SAL (SEL 1821) au capital sous des écondients et autres des écondients de la canada (sous de la canada (sous et le capital se des écondients de conseines).

Indicast s'arquetre.

La légibalion canadicine de l'impôt a duean phisicus anuirs priva une draposition pour l'altimaton qui est repaix avoir en ben de bene en espala lors
position pour l'altimaton qui est repaix avoir en ben de tenen climate d'angli dipints appelés obtente canadura impossiblesse, Au il exclore 1996 de nouvelles rejès
ints appelés obtente canadura impossiblesse, Au il exclore 1996 de nouvelles rejès
restructuralem neuve priva la cangon de de bients ornachères en tann que l'ample registrate de la cangon de de appelés entre d'impos sur les destres certains de l'impôt sur les destres Caris cassuren que l'impôt sur
tels les dents à la pension et les spisions une les adroisse. Cari cassuren que l'impôt sur
tels les dents à la pension et les spisions une les adroisse. Cari cassuren que l'impôt sur
tels les dents en capala que en apparation dans le neuran dans laquelle le conles genrs en capala in reu popule lors de algentin en adue la pepulis et au proprite de acquirire timentale de algentie une proprie de acquirire unimalité l'impôt jueque à et que la proprite sur disposer une gonnité
et reportre le versennent de l'impôt jueque à et que la proprite ses réplacement de l'impôt jueque à et que la proprite ses réplacement de l'impôt jueque à et que la proprite ses réplacement de l'impôt jueque à et que la proprite ses réplacement de l'impôt jueque à et que la proprite ses réplacement de l'impôt jueque à et que la proprite ses réplacement. subnist de l'impôt jusqu'à ce que la propriète soit récllement vendue

> **DIVERS ÉLÉMENTS** autres provenances. L'entreprise doit faire affaires au Canada et 90 % de ses éléments d'actif, évalués à la juste valeur marchande doivent

DROITS DE SUCCESSION AUX ETATS-UNIS

Contraignment au Canada, les Étaits-Unis imposent des dioits eauccesion sur une propriéte possédée aux Eners-Unis jorque le celle possédée par des non-résidente. La taxe é applique lorsque la subjorde de la propriété aux Eners-Unis dépasse 60 000 \$ et les taux s'élèvent rapidentent. Vu que le Canada n'a pas de taxe esmblable il n'y a pas de mons à l'attent actuelle de credet d'impôt en contre-parts, et au mons à l'attent actuelle de credet d'impôt en contre-

no pa a past de creative activiste, est estente a mopor e troottee.

partie: La copropriété d'un bien de ce gente assure à chaque propartie: La copropriété d'un bien de ce gente assure à chaque propartier la copropriété d'un pois destandant la blue-latin partier de la company de la profession de la partier de partier appart en missor la moner administration partier de verginale de esprison administration de partier appartie partier de la partier confession en la partier de la partier

IMPÔT MINIMUM DE REMPLACEMENT recomman de l'avis d'un professionnel aux personnes qui craignem d'être dans l'une

d'application de l'IMM est reportable au cours des sept années uri-santes à l'encoure des implès à payer durant ces années. C'at pourquoi oi santes à contre d'amplei deivun in années d'amplei deivun la creation de creation de creation de my particular rant étes de roema dans l'avent. Appliquerait qui aux gains en espeitala, aux reventes versés dans des abpliquerait qui aux gains en espeitala, aux reventes versés dats abert fiscanx et lorsque cles commes importantes ont été vurées à des regimes en creinaire ou à un REER, après 1982. Les commbustles qui ont unités en 1994 l'examption à vie ele gains en capitale pour aispois eté affectés vu que la partie non imposable des gains en capitale est rajoutet, aux fins du calcul de l'imposi minimum de remplemement arjoutet, aux fins du calcul de l'imposi minimum de remplemement (JNR). Cependant l'imposi appliémentaire payé en vertru des tègles despirataires l'appliémentaires qui des appliéments l'appliéments de dappliément l'INRK est reportable au cours des sept années sui-L'impôt minimum de remplacement a ciré introduir en 1986. En raison des modifications apportées aux projets d'origine et d'une exemption de revenu de 40 000 5, il semble que ce nouvel impôt ne

PERMES.

Les ferries, oul 'exploitation de ferrines, se sont stérées d'impornaire abres faceux depuis plusieurs années. Le Livre blanc sur la téforme faces de 1987 phososus plusteurs d'angement des modifications au calcual de 13 perior et et le livre blanc proposant des modifications au calcual de 13 perior et en gerrole et quant à l'unification de la compushtiné de caisse pour
génole et quant à l'unification de la compashtiné de caisse pour
Cependant le gouvermenne a décidé de consulter davantage
les groupements agricoles avant de mottre et an oeuvre ces danngements
les groupements agricoles avant de mottre en oeuvre ces danngements
les groupements agricoles avant de mottre et an oeuvre ces danngements
les groupements agricoles avant de mottre et an oeuvre ces danngements
les groupements agricoles années d'unposition utiletieures à 1986, un apparent par le considération de 18 perior des des condes calcules des des calcules des des calcules.

lors d'une période comportant une succession ininierrompue de pertes agricoles.» Lorsque la réponse est oui, sa capacité à déduire les pertes agricoles est teatremte. est à plein temps on non: est-ce due son antie sontee économique commre passe-temps et qui en même temps reçoivent leur principal revenu d'une autre provenance. La décision en  $\overline{\rm E}$ -Wurz (1993) définit la qu'un agriculteur décinit la qu'un agriculteur. agricoles subies par les véritables agriculteurs tout en limitant la pos-ibilité de déduite ces pettes dans le cas de ceux qui ont une ferme La Loi accorde une déduction sans restriction pour les pertes

II y a encore des avantages importants à s'adonner; à l'exploira-tion agricole. Une entreprise agricole peut être cédés en respectant certaines régles, aux enfante du contributable, par voir et ecoule-mentos. Lors de la verte, le vendeur peut rédamer une exemption de 500 000 % en gaine de capital. Le traitement facsal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri façal

peuvres d'air peuvent procurer une déduction fiscale. Lors DEDAKES DAKE

d'un don à une institution reconnue de bienfatsance, la pleine valeur au moment du don peut être téclamée en tant que don de bien-fatsance (sans égad à la limite de 20 %, 50 % dipat 1996) et, dans la

\$ 007 I	Deduction de frais d'automobile - 3 000 km x 40 cents/km
3 000 km	Utilisation totale des voitures à des Année au cours de l'année
	Coût au kilomêtre - 40 cents (8 880 \$/22 200 km)
64 000 km (53 000) 11 000 11 000 11 000	Kilomètris parounst ville cotture de l'odomètre à la vente Ville cotture de l'odomètre à le fer famvier 1996 Kilomètres - vieille voiture - nouvelle voiture (lecture de l'odomètres le 31 décembre 1996) CADAL des kilomètres - deux voitures
\$ 880 \$ 009 \$ \$ 009 \$ \$ 000 \$ \$ 000 \$ \$ 000 \$ \$ 000 \$ \$ 000 \$	Perms Assurance Trais de financement Amortissement (excluant toute perte finale possible) LATOL

Frais d'utilisation

Keparations

Lavages

ele codiculone en crestanes direstanes a tute ce pertes mana parce que le codic d'origine étain inféricur su maximum. Locqu'en 1996, le pare le codic d'origine étain l'acquisition d'un nouveau vérinica syant codicé 25 000 \$

10.2 (réglé du demir-sur pout les tourissur pertes par et que la TPS 4000 \$

10.2 (cegle du demir-sur pout les toureuxus beings) % a 30 % x 24 000 \$

10.2 (cegle du demir-sur pout alors faire parrie de la crégorie pertirpas récupérée la voiture peut alors faire parrie de la crégorie pertirpar récupérée la voiture peut alors faire parrie de la crégorie pertirpar peur les sysgences de l'amortissemmen au codit de 27 000 \$

10. relevé des faise d'automobile de 1996 pourrais es répartir 
Le relevé des faise d'automobile de 1996 pourrais es répartir 
Le relevé des faise d'automobile de 1996 pourrais es répartir 
commes il suite. Scion l'hypothése que le véhicule à été wendu ou échangé en 1996 pour une somme de 6 000 \$, la perte de 2 925 \$ peut être déductible en certaines circonstances à titre de perte finale parce que

007 360

007 \$ 000 7

\$ 576 8	31 décembre 1995
	Fraction non amortie du coût en capital
(3.8.5)	30% 4€ 12 750 \$
	Amortissement pour 1995
\$ 052 71	31 décembre 1994
	Fraction non amortie du coût en capital
(0577)	30% 4e 15 000 \$ x 1/2
	Amortissement pour 1994
\$ 000 \$I	Voiture achetée en 1994 au prix de

Voici un exemple qui peut aidet à clarifier ces régles:

on peur séclamet I amortissement liseal au teux 6.30 % de la linetion non amortise du colte en eaptial du ben, soit le cofte d'origine
moints l'amortissement colte en eaptial du ben, soit le coft d'origine
moints l'amortissement en capital du ben, soit le coft d'origine
calcule sur un colte en capital maximum de 2.000 \$y compras la
le mondre du versement de 6.00 \$c daque mois (6.50 \$pour los permises est
le mondre du versement de 6.00 \$c daque mois (6.50 \$pour un bail
le mondre du versement de 6.00 \$c daque mois (6.50 \$pour un bail
le ant autumn a été augmenté à 2.4 000 \$pour les acquisitents après
le 31 août 1989, (four une automobile acquise pères le 31 décembre
Ce maximum de 2.40 000 \$ne comprend pers la 179 \$1 decembre
la limit tenit un registre des déplacements et calculet le colu au
litait tenit un registre des déplacements et calculet le colu au
le lonnérte parcourus not s'avant le codit coup par le rotal de kilométres
métres parcourus pour affaires.

Dépuis 1988, dhaque auto adretée pout une somme qui dépasse
contra parcourus pour affaires.

Il moint te parcourus pour affaires.

Region de akturd de l'amortissement fassal à moins que le véhicule ne
soit utilisé au moins à 90 % pour les affaires. Aucune perte terminale
soit utilisé au moins à la la le moins à de alcourant pour les affaires.

Cependant, dans les accidents de adretées pour une somme inférieure
au maximum, les anciennes régles de calcul de l'amortissement
s'appliquent nouvers.

Suppliquent ou seemale propriée de calcul de l'amortissement
s'appliquent un sermise four aides à clarifies ces régles;

Les charges d'utilisation comprement: l'essentes, l'huile, les répa-rations, les fournitures, les pneus, le stationnement, les larages, le perms, les frais de chanscement et les sautonces. L'intérés à l'acha-perms, les frais de chanscement et les sautonces. L'intérés à l'acha-de la voiture ne doit pas dépasses 250 8 chaque mois pour une suro-mobile acquise sant le 1et septembre 1989 et 300 8 chaque mois lorsque l'aucomobile a été acquise après cette date. Dous réserve de la règle d'une denn-année montionnée auparaent, lors peut réclamet l'amontament facell au taux de 30 % de la frac-tion non amorite de les cettes et acquisine

de son client. tie à des fins personnelles. Une réclamation des frais exige un registre de tous les coûts et de la portion qui peur être atribuée à l'utilisation de tous les coûts et de la portion qui peur être episces que les fins de l'entrepne. On deit pouroin produire les pièces parcounts pendant l'amée et justifier le nombre de kilontotal de follomètres parcounts pendant l'amée et l'autilier de les processes as est affaires, d'ou l'amentage d'utiliser une cante de tender, conserve le de payer compasant. L'utilisation d'une autoeme de paile pour affaire plutiei que de payer compasant. L'utilisation d'une autoeme et le ble pour au saffaire de payer comporte pas le trajet, sont entre la résidence et le bureau soit entre le bureau et le résidence et le department par les affaires (y comprise les despacements occasionnée directionnent par les affaires (y comprise les department par les affaires (y comprise les avoit entre le bureau et les despacement entre sont bureau drez lui, il peut déduitre les frais de déplacement entre sont bureau et les locaux de sont client.

Le Bulleuin II-SOAR du 6 mars 1980 traite du caleul du revenu des artistes et des écrivains autonomes. Les pontes sabotdes sont les sources de revenu, l'espoir rainontable de prifit et les stocks. Dans la

## IMPOSITION DES ARTISTES, ÉCRIVAINS ET MUSICIENS

nouveau afin de simplifier l'établissement des coûtes admissables en draits genératour, Les fais génératur juqu'à concurrence de 65 % des salaires directs consearés à la recherche peuvent être réclamés. I formpos à l'interpretaissement equi étoposée dans les 18 mois de la fin de l'exercitec financier de courier cocière. Ces regles pruvents s'avéret très utiles aux chercheurs, mais elles risquent une bonne informandon postessionnelle, en particuler purce que plusieurs provinces odirent des programmes esmislables mus comportant des régles différentes, (Voir les lignes directrices à l'égated des années années années antéentes conformés-ment aux modulitées à l'égated des années annéenues conformés-ment aux modulitées de l'Équité fiscale — mote présible 9).

sieurs perties entrepriaes constituées en société par des scientifiques de le des scientifiques developpement selon les régions du Canada en fonction de leur développement économique. Les sabities de redrendie, y compris les admissibles. Depuis décembre 1992, les régles ont été drangées de admissibles. Depuis décembre 1992, les régles ont été drangées de nouveau ann de companissibles en courais de companisse de contra de la contra de contra de drangées de défais génération. Les frais sofietieurs uneuts de contra des contra de drangées de contra de la contra del contra de la contra de

butable et defonner un rectant a mope (us et des deproises de rectatrate cientifique. Les dépenses admusables comperment les achaise d'équiperment et les coûtes étaploisation, aussi longeumps que le tra-vail est exécute par une société privée à contrôle canadiem ou pour vail est exécute par une société privée à contrôle canadiem ou pour écle-ci dans le but de faire progresser la rechteriré scientifique et le écle-ci dans le but de faire progresser la rechteriré scientifique et le écle-ci dans le but de faire progresser la rechterire scientifique et le consenires, des remboursements au companie des sociétés engagéres constantes, des mobilements au companier à des sociétés engagéres seurs porties entreprises progresses progresses de manier de seures porties entreprises constituées en sociétés par des sucentiques seurs porties entreprises constituées en sociétés par des sucentiques seurs porties entreprises activements. Le système fiscal comporte des régles permettant au contri-buable de réclamer un crédit d'impôt lié à des dépenses de recherche

### CRÉDITS D'IMPÔT À L'INVESTISSEMENT

possiple à la vente de la proprieté ou lors de sa conversion pour usage L'amortissement fiscal n'est déduit qu'à l'égaid du mobilier et de l'équipement. Aucun amortissement n'est déduit pour le bureau

\$ 081	7
08	70% qc (820 2 - 20 2)
\$ 001	\$ 000 Z P %0Z
	Amortissement pour 1996
\$ 008 7	31 décembre 1996
	Fraction non amortie du coût en capital
05	vicille machine à écrire
	Moins produit de l'aliénation de la
\$ 820 \$	,
028	Achat - machine à écrite électrique
\$ 000 7	Jer janvier 1996
	Fraction non amortie du coût en capital
	Categorie 8 - 20%
	THE THE PARTY OF T

\* Selon l'hypothése que le bureau occupe une pièce de grandeur moyenne dans une maison de huir pièces. \$ 55± I Un huttieme"

\$ 08† II	JATOT
<del>\$\$\$</del>	Eclairage
SZI	neg
720	Telephone
008	Chauffage
700	Assurance
009 L	Intérêts sur hypothéque
\$ 000 7	Taxes foncières
	Eint des frais de bureau
\$ \$26 6	Revenu professionnel net

son lonnoissolorq unovol		\$ \$26 6
TOTAL		₹ 570 ₹
Imortissement - mobilier	480	
Automobile (voir ci-dessus)	I 200	
consarions professionnelles	091	
rivres et périodiques	007	
apeterie et fournitures	720	
bureau (voir Etat des frais de bureau)	\$ 5E† I	
s-Saey		
ACTORIOS FIOROGRAPES PROFESSIONICES EASTER		\$ 000 £1

Eint des résultais pour l'année terminée le 31 décembre 2006

ProfovOrkings (Workers) (Workers) (Workers) (Standards) (Standards

## D'HONORAIRES PROFESSIONNELS REVENU TIRÉ D'UNE ENTREPRISE OU

Les contribuzbles inscrits à la TPS et à la TVQ peuvent obtenit un crédit de ses une les inscrits à la TPS et à la TVQ peuvent obtenit prase, servint le dépenses d'entreprise, Warnt le les soils 1995, aucrine TVQ n'était tembrousée sur l'essence et le coût des automobiles.

Lorsqu'il y a alienzion d'une action ou d'un prét à recevoir par une petite entreprise canadienne constituée en société soit lors d'une vente dans le cours normal des affaites ou lorsque la société est réellement insolvable, la perte qui en découle, multipliée par la fraction de la perte qui est déductible pour l'année, (75 % pour 1990 et les années ultétreures) peut être dédutte à même le revenu

## PERTES AU TITRE D'UN PLACEMENT D'ENTREPRISE

chaustace en rare que représentant d'un habrienn étanguage au Canada, Revent n'ancha in pa tes feusa i laire la preuve que c'entit un société de presention de services personnels, vu que McDonald avait rant d'ambiés écoulées dans le commerce qu'il s'event un conseeller d'agne de foi, et la société alrettant et vendant à son propre compte. Pour la Société de Projets ETPA Inc. (1993), la décision fue que la société de loi, et la société direction fue que la société de loi contrabuable renaisgéesi des affaires alleurs panci-sagem des affaires n'exerçait aucun contrôle sur l'actionnaire panci-pal, la société du commbauble renaisgéesi des affaires ailleurs panci-mentaures écisient à la change de la société du contribuable; les dépen-res et le risque de petes referancer du contribuable; les dépen-

en ce monment.
En 1993, la Court de l'impôt lors de la cauce <u>David T</u>
McDonald <u>Co.</u> s'est pendré sur la société du contribuable établie par
un homme syant plusieurs années d'expérience en importation de
diaussurace en tant que représentant du abhetion tétunger au
diaussurach de seureir sach en part est est établicant établicant établicant établicant est années da

wantage reliefs an emploit payes are actionnates de ces sociétées de ce azuntages reliefs à un emploit payes aux actionnates de ces sociétées de ce genre pasent manieronait l'impée au caux maximum d'imposition des cociétées qui se rapproche du taux maximum de limposition des pourquois il y a peu d'avantages, le cus éditéant, à de rels attengements comments et comment. Arin que les actionnaires de ces sociétés n'obtiennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres

dergeant ou de l'employe entre les membres de la famille. Autrefois, les dingeants et certains salariés à revenu élevé ont tente de réduire leur fardeau facal personnel en interposant une société entre eux et la personne à laquelle ils fourinissaient des services acciété entre eux et la personne à laquelle ils fourinissaient des services.

SOCIÉTÉS DE PRESTATION DE SERVICES PERSONNELS

port annuel depose auprés de la juridiction en vertu de laquelle la les honoraires de comprabilité et les frais juridiques et le coût du rapson des taxs d'imposition des particulites es échelonnant de C4 + 4.3 a).

8. Sien qu'un impér supplienentaire son exgible lots du rettait des reventa de ce geure au moyen de dividendes, al se peut qu'il y ait des maniferes de réduire ou de reporter cet impôt de relle sorte que le fardeau dans l'ensemble soit moindre.

D'autres spannages en plus de la possibilité de report d'impôt comperment la possibilité de report d'impôte de la farmille et l'admassibilité des region s'a l'exemperon de la l'admassibilité possible des actions à l'exemperon de de la laimille et l'admassibilité possible des actions à l'exemperon de des actions d'une pertre entreprise. (Voit «Deductions pour gants en estre de la laimille et que not service autre de la laimille et que contra de la laimille et que contra la laimille de republié.

des actions d'une pertre entreprise. (Voit «Deductions pour gants en estre manifer à la particulation et codes la publié.

ble à une entreprise non constituée en société. Par exemple, le caux d'imposition des sociétés peur vartet de 12 % à 23 % en comparaicertaines provinces, ainst que le crédit d'impôt pour dividendes peut entraîner, dans l'ensemble, un fardeau fiscal inférteur à celui applicaqes bentes cuttebuses esusquenues exploitant nue cuttebuse quis turnion quiue cuttebuse en societé. Le tsux ben elene quinbosition IN IMPORTANTS AVAITAGES FISCAUX PEUVENT RESULTER DE LA CONS-

## CONSTITUTION EN SOCIÉTÉ

par opparition à un passe-temps personnul, vu que l'inflication dans se dermer cas in est pas deductible. L'ACPD se fera un plasest de conseciller quiconque désire obtenir des renseignements supplémentaires sur ces points. an distribution entire les parteculiers employées et les cravallieurs auto-nomes. Les musiciens qui utilisent leurs propres instruments de mu-sique chars le cadre de leur emploi peuvent déclaire les frais d'entretien, sique chars le cadre de leur emploi peuvent déclaire les frais de d'entretien, Cependant, ces dranges ne doivent pas être supérireures au revenu de Certe proventance. Janages ne doivent pas être supérireures au revenu de certe proventance. Janages ne doivent pas être supérireures au revenu de certe proventance. Janages ne doivent pas superireures au revenu de certe proventance de disposit de la mapontan de site au partie de certe proventance de la mapontan de se la manier de l'ambien per apparaire de la manier de la mapontant de l'ambien de l'ambien per apparaire de la manier de la manier de la manier de l'ambien de l'ambien de l'ambien per apparaire de la manier de la manier de la manier de l'ambien Les arteres, les écrivains et les musiciens devraient également con-sulter le Bulletin II-111 (IMP 80-5) qui traite des dépenses admis-sibles des musiciens et des professionnels du specracle qui sont des rensalleuts autonomes et le Bulletin II-12 (IMP 80-581) qui fait

paritie sur l'espoir trasonnable de profit le ministère déciri les cutières servant à établir que le contribuable exploite ou non une entreprise. Le Bulleim intersescra ceux dont les activités réstincés ne tapportent activités present de la constitue constitue

pour les services susmentionnée, Lorsqu'une universe protective de la principal de services susmentionnée, Lorsqu'une universe par présentation d'une facture ou déclare ce revenu au un cele services sur présentation d'une facture ou déclare ce revenu au un romaine TAA délèteré à l'angletique sur le formation TAA délèteré à l'angletique sur le formation TAA délèteré à l'angletique de ces patientes, au considére pas ces painements au professeur de devue admission en revenu d'amploi. En outre, l'université ne devuein pas sainons au RPC/RRQ ou à l'ausurne-maplei. Du point de vue admissione, angletique que la professeur de les consistentes, à l'angletique de la relation entre le brief and que la justic execut, d'amprénance par changée.

Le professeur qui enseigne un cours spécial daran une université, le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial daran une université, par que la justic cancer moissigne de la relation entre le le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial daran une université, le formantiale et le payeur ne s'en trouve pas changée.

Le professeur qui s'ague d'un revenu de la chaine payer formatique de la relation entre le formatique de de sterrice de la paye de l'université et que said d'université paire au nom d'une tradit que la revenu de dreiterpase. Ses chances de succès accont meilleures lorsque le revenu ex payé à fitter de loure as except en consainer de la cour s'est d'ance d'entre d'entre propriée de la consein de la cour ses étécnes de propriée de la consein et cour evel d'entre par s'en de loure passe d'entre de la cour ses étécnes de propriée de la consein de la cour ses étécnes de revenue et se pair ou déclarée de formande de cour ce de le propriée de propriée de propriée de la part ou déclarée de lors as ce le dres de la prenou d'une cronnée de la cour ses étécnes de revenue et se cet cet en cels lours au cels lours as revenue et se cet es centres de cet en conseine et de la cettre de la cettre de la cour se reven

auparavant dans le présent Guide. Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Lorsqu'une université rémunére dè

Il peut être utile aussi d'examiner les quatre critéres décrites

d'entreprise de professeur fournit des services à plus d'une unnversité (4) Lorque le professeur fournit des services à plus d'une unnversité (4)

echange de correspondance.

(3) L'inflisation des services d'autres personnes par le professeur qui es acquire de ses obligations contractuelles est la preuve d'un contrat

du professeur quant aux charges qu'il peur effectuer pour fournir les services sont définites claitement dans un contrat officiel ou dans un prétation IT-312, alinéa 4). En vertu d'un contrat d'entreprise, la latitude et la responsabilité (2) En vertu d'un contrat d'entreprise, la latitude et la responsabilité

COMINAT D'ENTREPRISE

Dans certains exac espendant, des cours n'accordant aucum crédit peuvent s'ensegnet en debots d'un contract d'emplot. Voici certaines peuvent s'ensegnet en debots d'un contract d'emplot. Voici certaines des condritons qui tendent à démontre! l'existence d'un contrast d'entresignement contract l'existence d'un contrast d'entreprise (mon-emplot) lorsque la presonnant un polecul present contract d'entreprise (mon-emplot) lorsque l'incitesse ext embauchie namure et l'ourentaine un objectif percent et pardent d'entreprise (mon-emplot) lorsque l'incitesse ext embauchie accourts d'entreprise (mon-emplot) lorsque l'incites de court de la bestimation de l'accomplic. Il y a contrast d'entreprise (non-emplot) lorsque l'incitesse ext embauchie l'activité qu'il l'accourt d'entreprise (non-emplot) lorsque l'accourte. La propriet le bulletin d'intereprise (non-emplot) lorsque l'accourte la libertie qu'il propriet le bulletin d'intereprise (non-emplot) lorsque l'accourte la libertie de l'accourte l'acc

## CONTRAT D'ENTREPRISE

dans les mêmes conditions et la même discipline que dans le cas des cours du programme d'audes ordinaire. des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emplot, surtout lorsque les matières sont enseignées Revenu Canada, appuyé récemment par les tribunaux, a conclu que En plus d'extrete a change professorale obtanente le professora me conseguent and extreme de conseguent and con

formulaire prescrit à cet effet. On n'exige pas la présentation des reçus mais il faut les conservet à des fins de vérification ultérieure. des organismes de services au public sont aussi confetés de IPPS des organismes de services au public sont aussi condetés de la constituir arant d'agui. Toutefois les navientions de botafaisens de polaris de societés un rebais de-SO % aut la PPS acquirices sur les adhars de condet un rabais de-SO % aut la TPS acquirice sur les adhars de condetés un resultant de care de la métaminité sur un nature no robmrettals et une domande peut-étre adminités au rante mature present à cet effet Or in présent par le préventire de la préventir de servince douvente comprette il PPS e cont un tooite supplémentaire pour le proféssionnel en tant que contrabuable.

Les oeuvers de bienfaisance enregistrées aux fins de l'impôte sur le revenu aont en générals contrôlés de nature commerciale. Au-buen que cela réngiglée epas le activirées de nature commerciale. Au-teuns TPS n'est prélevée aux des activirés de nature commerciale. Au-teuns TPS n'est prélevée aux des activirés elles que les ventres de biens vant commerciana lorsque les vendeurs sont des borkvoles et les prix sont inférieurs à 3 S ou lorsque les publis sont des borkvoles et les prix sont les confinentais les prises de l'article prepar les prix sont les confirmes de la critice de l'article sont vendeus au prix coûtran, les estreces à l'intérituion des une membres se à confirme su de l'article de l'article sont vendeus au prix coûtrant, les extreces à l'intérituion de une membre se à confirme de les cervices de la l'article non result de manifer sons à l'article de l'article de l'article de l'article sont les controlles de l'articles sont les controlles de l'articles de l'articles de l'articles de l'articles sont les controlles de l'articles de l'articles de l'articles de l'articles de l'articles de l'articles sont l'articles de l'art

conjoints passident une entité constituée en société devraient têvrse-leurs sativités puisque les salants qu'ils défraient directionns sont constétés tradis que les faist qui leut sont impuisés pas une enteprise de servoire douvert comportets le TPS ente mont montaine de servoire douvert comportets le TPS est sont un coût supplémentaire de la santé sont exonéties. Ceux qui donnent ces setvices ne facuirent pas feurs paients mais ils ne peuvent pas réclamet le temboursement de la PPS versée à l'egard des intrants. Les professionnels dont les

consequent exonéctées de la TPS. Les cours d'appoint sont aussi exo-nécté de la taxe en taint que «service d'enseignement» taint que ces cours d'appoint de la course d'appoint de la companie de la course takque et la établissement d'aneignement postent sur le bette. Lorquist en est autre-boussie en peut, est manièment en entre de la professionnels dout et pur de professionnels La plupart des estretees médicaux offettes par les professionnels

pour créances douteuses ou mauvaises créances ou une provision pour des biens non reçus ou services non encore tendus (alinéas  $20\ (1)\ (1)$ , (n) al  $40\ 150\ 150\ 150$ . laquelle la facture aurait èté présentée s'il ny avait pas eu de retatd indu. Dans certains cas, le contribuable peut déduire une provision Le contributable doir dédater tous ses revenus professionnels l'année où ils sont à recordus d'ulés airen été repus on pon. Une comme pous services rendus set réputée à recevoir à la premitée des dates suivantes. la date de la présentation de la factue ou la date à

## COMPTABILISATION DU REVENU PROFESSIONNEL

	\$ 052 19	\$ LI\$ IL	\$ £85 67
(%\$4) 4661			057 97
1996 (85%)		057 92	
(%\$6)\$661	33 250		
Déduire :			
Alouter : exercice anterieur		33 720	057 92
Kajustement transitoire		050 00	
B stustement transferre			
	¢ 000 c/	\$ 416 49	\$ £80 94
mar. 7	\$ 000 \$6	000 SE	<u> 716 75</u>
l'exercice antérieur		000 31	210 20
Déduire : ajout de			000 75
alout (a x 7/12)	35 000	719 75	45 000
Ajouter : exercice actuel			
Revenu : (a)	\$ 000 09	\$ 000 \$9	\$ 000 72
	S66I	966I	466 I

Mitrensites 2 — Ceci suppose qu'il n'y a aucun changement appose qu'il n'y a aucun changement appose d'il n'e fe 1995. Chaque année un deuxième état du revenu de 1995. Chaque année un ét préparet un deuxième état du revenu de 1995. Chaque année un depréparet un deuxième état du période de sept mois allant de juin à décembre est ajouté au revenu de l'exercice financier, et celle manière que les différences entre les projections au mêmet et les résultats et les résultats de les résultats de les résultats de l'exercice financier, et calquibrent à chaque année. De plus, le supplément de revenu 1995 fondé sur les résultats de l'exercice financier (eminée n. 1995) cat ajouiré à de l'exercice financier (eminée n. 1995) cat ajouiré à des l'exercice financier (eminée n. 1995) cat ajouiré à des l'exercice financier (eminée de l'exercice financier (eminée de l'exercice financier (eminée de l'exercice financier de le premiére annéee etc. Il n'est jamais obligatoire de prendre une provision.

(a) 5 000 \$ x 7. Le calcul réel doit se fonder sur les jours et non les

\$ 005 \$2	\$ 005 52	\$ 054 19	
007 97	79 750	33 720	Deduire : provision
29 750	33 250	32 000	Supplement (a)
\$ 000 72	\$ 000 72		Jan dec. 1996
		\$ 000 09	2661 iem - 4661 mini
			Кеуепи:
466 I	9661	2661	

decentric to 20 pars 6 000 & uttencurement chaque mois, et une fin decentric to 20 pars 6 000 & uttencurement chaque mois, et un standard decentric au 31 mais retrincire la 14 cercanher. En 1995, il est nécessire de préparer deux états financiers — l'un pour l'exercice financiers missant le 21 mai 1995 et l'autre pour le supplément allant du l'et juin au 31 décembre de ces flautre pour le supplément allant du l'et juin au 31 décembre de ces propriée et ce ou proyers par l'autre pour le supplément proyers par l'autre de ce supplément jusqu'à et que le solde de 15% et en de ce supplément jusqu'à ce que le solde de 15% soit rajours à nouveau en 2004.

Exemple : Hypothése de 5 000 \$ de revenu mensuel jusqu'à décembre 1995 puis 6 000 \$ ultérieurement chaque mois, et une fin

chaque année pour les huit prochaines années et 15 % la dernière

annee care popetano se retra en promis it returate de son oversete set del pororata du nombre de jours entre el protecto es retre promis de protecto en constitue de de para entre les ameies ultiriteures à 1995, le revenu ser al post de chaque muée. Dans les ameies ultiriteures à 1996, le revenu sera planea en 1996, sera un revenu couverant une phérode dépassant 18 mois ce supplément ne revenu dechret en 1996, sera ne revenu sepulement une période dépassant 18 mois ce supplément de 5.9 du tres de partie n'en product de partie production production production de danque nature per de la production de la daque nature de la partie de la production de la daque nature que la production de la daque nature que la production de la darque année et el 15 % la dermiére de la daque année et el 15 % la dermiére Comparing the Comparing of Comparing Comparing of Comparing Compar

dovefarmant utprose par vois d'etalement sur une période de los mas-vois notes préalable LS, En 1995, le contrabusle devois choisit lune des deux merchodes pour compenhiers con revenu d'entreprise. (1), A parti A 1 d'Ambre 1999) modifier son occiete francier altra voil se remine LS 1, devois de 1999 modifier son occiete francier altra 

constituté en 3008té s'est terminée le 31 janvier 1995, le revenu des douzes mois cerminée le 31 janvier 1995, ne sera pas déchaté avant que le contrabuable sit remis sa déclaration de 1995 bien que 11/12 na neurs été gagges en 1994. Par exemple, lorsque l'année financière d'une entreprise non

The second production of the second province of the second process of the second process

VANNEE EINVACIERE

l'utilisation d'une voiture utilisée en partie pour les affaires et en par-

Les frais de déplacement comprennent les frais, liés à l'achat et à FRAIS D'AUTOMOBILE

de son conjoint ou des ses enfants (à moins qu'ils sovent actris dans l'entreprise) et il ne peut déduire que 50 % de la portion liée aux aliments et aux loisits. FMAIS DIF CONGRES.

Le contribubble peru ééduire de son revenu d'entreprise le coût par que de concernence de deux congrés par ambée tenus par un organismente de deux congrés par ambée tenus par le congrés par ambée tenus par conforme à l'écendue territoriale, mais lorsque l'organisme est un organisme mirer-l'estendue territoriale, mais lorsque l'organisme est un organisme intervende cerritoriale, mais lorsque l'organisme est un organisme est un organisme est un organisme est un organisme de congrés l'ai et decour l'écent appear de diducte du l'air est condition de faire la fluction de lors que le congrés l'air ai aidé à lors de dura verification de faire la preuve que le congrés l'air air déchat de l'air air aidé à de son condition ou des ses enfancs (à mons qu'ils source per la ces cantains (à noms qu'ils source per dans conform cout de ses enfancs (à noms qu'ils source).

FRAIS DE CONGRES

pres 1995 de la résidence principale quant aux gains accumulés après 1981.

Lorsque des modifications importantes ont été apportées à la mortague des modifications importantes ont été apportées à la mercialez reviet un casactier plus des des fins commercialez reviet un casactier plus de la montissement facal qui sert à l'Entreprise peut faire l'abbier d'un gain en capital impossible qui sert à l'Entreprise peut faire l'abbier d'un gain en capital impossible qui sert à l'Entreprise peut faire l'abbier d'un gain en capital supossible peut importre qui l'a pai déduction ou non de l'amortissement facal la somme de l'amortissement facal la somme déduire sorque le contribuable cotont qu'une dépréctation régale à l'a somme déduire ses pouduit au cours de la princié de des varions cont de l'amortissement le sonde de la catégorie et l'amortissement est déduirel informatique vompres les les touversons pour les fins de l'entre prise d'utilisation pour gentre la restrait lorsqui il y a cu acquisition directement à des aute aux prise un noment de la converson pour les fins de l'entre adunt admission directement à des deuit l'amortise au taux prise un apprise les cet 100 et s'appliquent à la jusci fine de la catégorie et el famortissement est déduirel fontier au moment de la converson pour les fins de l'entre au prix coûtant lorsqui il y a cu acquission directement à des deuit l'année de duit site de la catégorie et el amortissement est déduirel l'année de deuit l'année deuit d'année deuit de l'année deuit d'année deuit d'année deuit deuit deuit de l'année deuit d'année d'année deuit d'année de

Sculement une résidence pour chaque couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés defrinction do burscau perworts compression consonable des friss summers exacs fonctiers, réparations, déconstion, assuurances, chauffage, éclairage, esta, metoyage et interéts hypothécaires. L'amor-tassement feat all de la partie burscau de la maison nost aussi déducràble, mais il est recommande, lorsqu'aucune modification importante n'a rés apportée à la structure de la maison pour y échâtir le bursau, de été apportée à la structure de la maison pour y échâtir le bursau, de reparation pour les raisons summers. L'a l'amortassement facal peut réaliset un pas diminué.

(2) les contribuable qui réclame l'amortissement facal peut réaliset un vondra sa résidence ou la convertite à son usage personnel. La perine comption de l'impôt sur les gaines en capital en vettra de la régle de la ventral et la réglement de la réglement de la régle de la cistadence principale sens manteure l'orsqu' le contribulor ne déduit pas d'amortissement facel, (Voir II-I2OMS, alliness «A.S. 30 et 6.3 A»). pas d'amortissement facel, (Voir II-I2OMS, alliness «A.S. 30 et 6.3 A»). pas d'amortissement facel, (Voir II-I2OMS, alliness «A.S. 30 et 6.3 A»). Sudiement une résidence pour chaque couple manie est admissible à Sudiement une résidence pour chaque couple manie est admissible à Sudiement une résidence pour chaque couple manie est admissible à Sudiement une résidence pour chaque couple manie est admissible à Sudiement un pressure des des contrals de la manie est admissible à Sudiement une résidence pour chaque couple manie est admissible à Sudiement une des des ment de la manie est admissible à au les des de la manier de la des des des des de la manie est admissible à au les de la manier de la des des de la manie est admissible à au les de la ment de la de la ment de la manie est admissible à au les de la les de la les de la de la ment de la manie est admissible à les de la monte de la mante de la ment de la manie est admissible à la mante de la manue de la mante de la ment de la mante de la mante de la mante de

peur l'établir dans sa residence et déduire à écré ghad une proportion de angonne de crisis de sa résidence. Dans le cas d'une résidence déduirelle écursaise de sa l'enteau occuperait une prèce moyenne, la comme déduirelle équivaulaire au huiréme de rous les fiers afferents à la résidence. Les charges que les burents à donnéelle sont permetes Lorsque le professeur à besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il

FRAIS D'UN BUREAU À DOMICILE

un revenu. Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

déduire le salaire payé au conjoint, à condition que la dépense sont raisonnable compte tenu des circonstances et effectuée pour gagner

The de fraits don't feet non sculement assommable one means it est restreint a feet fiets non sculement assommable assis it est restreint à 50 % On doit être en meaure de justià Theure actuelle uniquement 50 %. On doit être en meaure de justileis sur demande ces dianges en produisant les pièces justificatives.
It les sur demande ces dianges en produisant les pièces justificatives.
It les sur demande ces dianges en produisant les pièces justificatives.

Grand de la comment de la comment de la conforme à conduiron que la dépense sont déduire le salaire paré au conforme à conduiron que la dépense sont

CHARGES DÉDUCTIBLES D'UN REVENU D'ENTREPRISE

vous êtes un résident du Canada ou non est donc importante pout les revenu mondial. Un non-résident est assujetti uniquement à l'impôt sur certains revenus de sources canadiennes. La question de savoit si Un résident canadien est assujetti à l'impôt canadien sur son

KEZIDENCE

aurre congé dans un pays évanget doir renir compre des génorions facales du pays étranget de même que celles du Landa. Les secrions un'exprese du Guide traitent de certains problèmes lués aux impôts des dispositions fiscales canadiennes touchant les allocations de con-gès sabbanques. Un professeur qui prend un congé sabbanque ou IL HE SERA QUESTION, DAMS LA PRÉSENTE SECTION DU GUIDE, QUE

## CONGES SABBATIQUES

Le benéficiaire à la fois d'une bourse de perfectionnement et d'une subrenion de recherche peur déduire 500 \$ (ou 1 000 \$ lorsque les versements s'écheloment sur deux années drukes) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

Cette pranque est approuvée par Revenu Canada et toutes les univer-sités connaissent le procédé à suivre. Ces atrangements doivent inter-venit avant le contrinencement du congé sabbatique. (Voit «Congés The confidence and confidence and confidence are the confidence of the confidence of

LIL-SMAS almost 3-3.

Birn que les faisi de rechenhe admisables peuvent se déduire d'une cabvention de rechendra, ils ne sont pas déducribles, soit du ne duvention de rechendra, la ne sont pas déducribles, soit du salaire reçu durant un congé sabanique soit d'une bourse de recherche, seuf, bien entendu, lorsque la bourse est repuécé être une recherche, est pas considérés de seule se consequent suite de la considéré régérement autre de la conseque suite se la conseque suite se consequent s

ection de rappoerse ectous les autres frais pertinentis autres que des frais personnels ou de aubsierance peuvent être déductibles. Les dépenses de nature capitale sont dédactibles (IIT-78R2), alinéa 3-4). Il n'est pas nécessaire de présente les piéces justificaives à l'égard des frais de rechterite avec la déclaration de revenus. Le mi-nistère, cependant, peur exiger des preuves à n'importe quel moment; natérie, cependant, peur exiger des preuves à n'importe quel moment; de direttèreu devrait donc tenir une compatabilité de toutes ses charges admissibles et loncaue cela set possible, gardet les pièces justificaires admissibles et loncaue cela set possible, gardet les pièces justificaires admissibles et loncaux des parties des praises des parties des pièces que la partie de propriet de propriet de propriet de partier de parti

Schon Revenu Canada, les frais de voyage du conjoine et des personnes à change du direcheur ne sont pas étéducibles d'une sub-vention de redreche. Bien que la Cour fédérale de l'impôt n'ait pas tranchis la question de s'apon définitues, feaut Canada et ercorise un certain nombre de contribubles auxques la a retires ces déductions la miq u'il sucross de déduction, en sur que l'eniste de redrection de fain qu'il sucross de déduction, en sur que l'eniste de redrection, des miq qu'il sucross de déduction, en sur que l'eniste de redrection, de fain qu'il sucross de déduction, en sur que l'eniste de rédrection, de puérir de le un droip possible on personnes à chanda devaient s'en-de garde d'enistras. Les frais d'hôcie déboursés prendant la recherche de garde d'enistras. Les frais d'hôcie déboursés prendant la recherche de des l'air les distributes de la course d'anges d'un logement permanent, de même que toutes les autres d'anges d'un logement permanent, de même que toutes les autres d'anges d'un logement permanent, de même que toutes les autres d'anges d'un logement pérsons et ce cous le sautres frais pertinentes à la recherche, de darpolorse et cous les autres frais pertinents autres que des canon de rapponts et cous les autres frais pertinents autres que des canon de rapponts et crous les autres frais pertinents autres que des

ses travaux de recherche, (2) d'un lieu cemporaire à un aurre et (3) à l'occession de voyages à l'exérieur reliés à ses travaux (IT-75R.3,

reduction cells-critical and recognomies. Longed we too promittee set is a formation and recognomies as ween us conformité de l'alinés 56(1)(O). Bien que les deux sous-alinésa (M) et (O) trement compre des épenses défrayées sont admissibles et elles ont pour but de remplir les conditions en vertru desquelles on a reçu cunte pour but de remplir les conditions en vertru desquelles on a reçu cunte tien ou un prix qui doit é feire utilisé par le contrabusle alin de production une courre litrétaire damaique, musicale ou arristique.

Le describeur peut déduire ses frais de déplacement durant (1) entre son domicule est le litro où il séjourne temporaitement durant (2) entre con domicule est le litro où il séjourne temporaitement durant ses tersaux de techerche. lorsque le but premier était de faire progresser les études supérieures et la formation du récipiendaire. Lorsque le but premier est la

subventions de redierabe.

Ce assonmententes e fonde sur II-78R.3 (alinés 2.2) qui stipule que sétes personnes qui dovern normalement s'occuper de recherche que setes personnes qui dovern normalement s'occuper de recherche professeurs d'universiré, ne peuvent pas traiter unes parties de leur professeurs d'universiré, ne peuvent pas traiter unes parties de leur sondernes que le récherche quand ils s'adontions et emplois. Il semble que le récherche préveus per leur sonditions d'emplois. Il semble que le récherche préveus per leur sonditions de represend pas en temps normal ce genre de recherche plurés donnéer aux fonde l'apparence d'une subvention de recherche plurés de un returne professeur s'allaire pour le recherche plurés de normannes que l'on décert comme de recherche plurés de l'article de l'article de l'article de prévents per l'article de principe de professeur par l'article de professeur les outres que l'article de l'article de l'article de l'article de professeur de l'article de l'ar

en établissant commte base qu'ils étaient récipiendaires de revenu d'emploi nonobasant, que les fonds étaient décrits comme étant des subventions de redierche.

(2) Is rewrin the presentant; etc. (2) Is rewrin to the presentation of the rewrins designation of the contribusible doit produite une déclaration de ravegorie (1) (T-78.83, pariouliers à l'égand un rewrin capital des crédits d'impôt personnels un produit de course de course de course de course de mangle de leur rewrin de course sources au la mangle rewrin de course de mangle de course de contra de mangle de course d'une traplorise au de d'une traplorise exprisions en la peur massi déclarier certains autres crédits de recherche canadiennes. Il peur aussi déclarier certains autres crédits pur fait médicaux et d'autres crédits autres crédits pur les crédits pour fait médicaux et d'autres crédits de certains autres crédits pur certains le certains de cert

(2) le revenu de placement; et

poritrement. Dans les deux ciss, il est imposé au Canada sur son revenu mondais, Lorada socoude normalement un profet campie de cer revenu, le Canada accoude normalement un credit d'impôr Comune il ces sur l'égard de l'ensemble ou d'une partie de cet impôr. Comune il ces sur l'égard de l'ensemble ou d'une partie de cet impôr. Comune il ces sur peut, et non du revenu provenant d'un emploi. Il devrait donc veiller ment, et non du revenu provenant d'un emploi. Il devrait donc veiller peut équilibrer ses frais de rechtechte euller professeures contres de connactement pour équilibrer ses frais de rechtechte. Comment, et non du revenu provenant d'un emploi. Il devrait donc veiller de com sassitiers à l'impôr canadairemes. Les rions caétgones principales de revenu a de canadiemnes. Les rions caétgones principales de revenus de de cources canadiemnes. Les trois caétgones principales de revenus de canadiemnes de la plupart des professeurs sont.

(L) les alaintes abbairques le tevenus dathaires ou professionnel, les subrent de partier de la plupart des professeurs sont.

CONGE SABATIQUE
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durant un conge sabibarique devrait organiser ses affaires de façon à
durant un conge sabibarique devrait organiser ses affaires de façon à
derente conger sabbarique se entrachent au sanut residentied établi
par les directives du Bulletin IT-22IR2 expliquées auparavant.
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il n'est pas important qu'il demeure au Canada aux fins fiendes,
il n'est pas important qu'il demeure au Canada aux fins fiendes
il n'est pas important qu'il demeure au Canada un qu'il émigre tempreniment. Dans les deuts cea, il set mobres de u Canada aux fins fienges temmondal. Lorsqu'il doit payer un impôt étanger sur me partie de ce
mondal. Lorsqu'il doit payer un impôt étanger sur une partie de ce

CONCE SABBATIQUE

## FRAIS DE RECHERCHE DURANT UN

le sejour est inférieur à un an, il y a déduction proportionnelle au nombre de mois complets travaillés à l'étranger. ment exempté de l'impôt après un séjour d'un an à l'étranger. Lorsque réserve de la publication des réglements indequant ces activités pre-sentres, les professeurs employes par une université et cravaillant à l'émages emblent ne pas benéfores de cerre déposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissable est toualegives a visualizational payable. Ce credit supplique sur une érimuirenton payable. Ce credit supplique sur periode de l'emploi en unéreure à un an. Cela sommie lorsque la période de l'emploi en unéreure à un an. Cela d'apisque sur perconnes employere dans des travaux de construction, d'apisque sur perconnes employere dans des travaux de construction, d'apisque sur perconnes employere dans des priemes de petrole ou d'antres rescources employere dan des presentes sommes de sur d'antres rescources employere qui autre se presente somme de sur d'antres er resources embles ou et autres enversers presentes. Sons d'antres er ces autres de presente de la presente de la presente de presente de presente de presente de la presente de presente de presente de la presente de la presente de pre Les employes d'employes d'employes d'employes d'employes d'employes d'employes d'employes encient parabiers qui est parcellement met parabier de six mois conscientifs peuvent être parcellement es, concretain par les abbons de l'artane l'in a lu no crédit d'un par le lega ròquir d'a lu no crédit d'un partier à l'artane l'artan

## EXEMPTION LIÉE À UN EMPLOI OUTRE-MER

(4) des paiements d'allocations familiales (3) de l'affiliation à des associations professionnelles ou autres au Canada (sur la même base qu'un résident); et (2) d'une résidence saisonnière au Canada;

maladic provinciale; valoir sont le maintien: (1) de la protection de l'assurance-hospitalisation ou de l'assurance-

nels (p.ex. mobilier, referentre, automobile, compres en banque, carres de credit, ecc.) ou de liens sociaix (p.ex., affiliation à des ascociations en ant que résident, ecc.)» duries liens qui peuvent égalemnent. D'autres liens qui peuvent également

Biens personnels et liens sociaux — «Une personne qui quirce le Canada et devient non-résidente ne conservera pas de liens de rési-dence avec le Canada après son départs, sous forme de biens person-

Conjoint et personnes à dange — el corqui une personne maritée quirre le Granda mari laises son conjoine ou des personnes à dange au Canada, on considéreia, règle générale, que cette personne est dermeurée résidentes du Canada au cours de son absence.

and quality of the present and the present of the p Logement — «Un particulier qui quitte le Canada, mais qui s'as-sure qu'un logement au Canada, habitable toute l'année, demeute prêt

ogement, son conjoint et les personnes à sa charge, ses biens persondatable on swift of qui est receive in juin l'juin l'univer to dispute de la consume me la conservation de l anger de la rechernce II. Nettin du Diuffeurit per 1-LZ/III.S. II portocesseur argained at la regione sovie conserve?

absent du Canada durant moins de deux ans est réputé sovie conserve?

sa résidence canadierne pendant son séjour à l'étranger, sauf lorsqu'il super clairennent écholit qu'il à rompu tous l'enten de trésidence en quite, cann le Canada, y revenit (e'sex-à-dire, du lâit d'un contrait d'emploi). Que sela qui sins de sanda deput plus d'un contrait d'emploi). Que sela qui sins min du sanda deput plus d'un can montaine que le comboulde qui est une quardin et que le con-tribuelle adents du suite de danc aux est un nivitain, muit drus tenue ses introduche destin le sanda deput plus de la contrait de sanda maniu de danc aux est un nivitain, muit drus et comboulde qui a drus tres contrait de contrait de la contrai Revenu Canada (Impôt) a public le bullerin II-121k2 qui traite de la résidence. En vertu du bullerin II-121k2 le professeur

Toutes les leçons de musique, sans égata au niveau d'enseigne-ent, sont réputées être des «services d'enseignement» et elles sont par

ce les entités de services.

Le Quèbec a décidé dibarmoniser sa taxe de vente provinciale avec la FPS édeirale. Le Quèbe en impose actuellement une taxe de vente provinciale (IVV) de 6.5 % sur les biens et services. Certe taxe vente provinciale (IVV) de 6.5 % sur les biens et services. Certe taxe sa soit per la FPS édeirale de 7. %, soit un taxe ambien de 18.96 %.

facture Ia TPS de conserver call-cet monts not rettues calcudes estom in protesting that de call-cet monts un rettues call-cultures and substantial capacitation of capacitation of care rettues cans égard à la méthode choisie de déclaration). Egaloment, les pentes entreprases conformes à certaines montres puvent faire une déclaration une fois lan pluiot qu'à daque les déciaillants et les contéres qui pruvent y avoir doni sont les habricants les dévaillants et les contéres de services donne les ventes annuelles me dépassent pas 200 000 \$5, les magains d'almentation dont les ventes poir inférieures à 500 000 \$5, les magains d'almentation dont les ventes poir inférieures à 500 000 \$5, les magains d'almentation dont les ventes paris et de consultation de consultation de la production de la production de la production de la certifice de déstallants à 5 % pour les fantaires et les entités des services pour les factulaires à 5 % pour les fabricants et les mutations de services productions de la certific de services de consultation de la certific de services de la certific de la facture la TPS de conserver celle-ci moins une temise calculée selon

honoraires professionnels. La «méthode rapide» de déclaration permet à l'inscrit qui

qui a le dront de recevort un crèdit pour la taxe imputée.

Le principal désasantage de l'enregistrement provient des reguliers guares à renit et des déclarations à faire parvent à internalles réguliers au gouvernement e et que s'évêtet onéreux en main-d'oeuvre et en proposaire profésionnée.

Conference an gouvernmente un quemente a distrection entre.

June entreprise produsirant des entres in imposables inferencers à 30 000 § a le doix de s'inserine ou non. L'avantage principal de l'enregistement ent la possibilité de rédament un reful ou un nempous prise, bien que le commerçant, lorsqu'il est maent, doixe également ajouret la PISS sur ses ventes, lors de creatie pas compontes d'inconsissaire que les ventes sont étreusés a une compontes d'inconsissaire d'incons

sulations, de coute, d'amstern de trebes ou de téchestons ces directs reventus sont celturalisment réputés être des teventus proventant d'une mitoprise ou d'une profession. Lorsqu'il établit sont reventu mipos-able, le profession peut alle plants about not bonnt conntrassion et a réglers de lors peut réparte en plants abert de l'appendant solvent avec more conntrassion offraint un bien ou service apout le JTPS sur les piers ou cognission offraint un bien ou service apout le JTPS sur les biens et consentant au contrassion offraint un bien ou service apout le JTPS sur les biens et services qu'elle en production en plants et contrassion offraint un bien ou service apout le différence nature contrassion offrair un partie de calle récâtant un récâtie et san de l'alle récent de calle récâtant un réchard te sur la product manner. Calle-ci remet au gourscrenarier un miquentent la différence matter. Une entreprise produissir des sentes inférieures à l'Une entreprise produissir des sentes inférieures à l'Une entreprise produissir des sentes inférieures à l'une entreprise de le sentes inférieures à l'une entreprise produissir des sentes inférieures à l'une entreprise produissir des sentes imposables inférieures à naire, le professeur peur titet des revenus de droits d'auteur, de con-sultations, de cours, d'émission de radio ou de télévision; ces divers autonomes pout une université ou pour d'autres institutions en vertru d'un contrat d'entreprise qui nées pas un contrat d'emploi; le revenu 18,83% n'est pass un revenu neur d'un emploi. Outre son salaite ordi-naite, le entolèsseur neur finer le revenur de partie. DE NOMBREUX PROFESSEURS TRAVAILLENT À TITRE DE TRAVAILEURS

## REVENU TIRÉ D'UNE ENTREPRISE

qu'elles sont accordées par l'entremise d'une université canadienne. d'autre pare, ces subventions constituent un revenu imposable lorslui sont versées directement pat une fondation étrangéte, elles ne sont certainement pas imposables au Canada. D'après Revenu Canada, de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la «provenance» des fonds servant à payer son salaire est déterminante. Lorsque les aubsentions

le pays étranger impose les professeurs étrangers est financé par une Dance certaine sat, un congé para à l'éranger Les fonds peuvent être aubrention d'une fondation studes à l'éranger. Les fonds peuvent être adremnnés par une université canadienne et serveur à défrâger les coûts.

on nouveau pays de résidence. La question ne se pose que lorsque Le contribubble qui songe à si renoncer temporairement à sa rési-dence canadienne devrait examiner son droit à un crédit d'impôt à l'égard de l'impôt sur le revenu canadien en verru des lois fiscales de

en partie ou en occalité dans onn nouveau pays de résidence. Vayant de sautert aux condusionne quant aux avantages et désavantages du santut de non-résident, le courribusable doit examiner le régime fiscus la quel di servir assuperiri à l'étant des parabal, le résident du Canada a doits à un créedit à l'étand de impois payés à l'étantiger. Le crédit généralement est le moindre de impois payés à l'étantiger. Les crédit généralement est le moindre de paplicable au terrema étranger. Certte déclareion ni est permise qui aux résidentes du Canada et niver pas accessible su non-résident imposé solon l'article IIIs «1087-1094».

canadiennes. Son revenu mondial peur, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence. Il arrive qu'un professeur accepte une nússion d'enseignement on autre à l'éranger, dans des conditions où la plus grande pertie de son revenu lui vient de sources étrangères. Lorsque le professeur converve sa tésidence au Canada aux fina de l'impôt il doit payer l'impôt sur sess revenus de source étrangère. Lorsqu'il obtient le staint de non-résidente, il nest imposable en Canada cui sur ses revernus de sources canadiemes. Son cresent mondal pour le courrel de sources canadiemes.

## CONCES PRIS À L'ÉTRANGER

l'impôt canadien sur ces revenus. ex construction and interpretation of the processing of the control of the contro

apparanne, acride 11.5). Le sous-alinéa 11.5 (2) (e) (i), cependant, prévoir une écempion dans cercains est besque le revenu de provenance comadienne ûré d'une charge ou d'un amploi est reçu par un nance comadienne ûré d'une charge ou d'un amploi est reçu par un contribuble devenu antérieurement non-résident du Canada lorsque. (1) le travail s'accomplie en delton du Canada lorsque; (2) le revenu a sasuijent à l'unpé caut le revenu ou les brichées dans un autre pays ou se ratache à la vente de biens, ou à la négociation de contrate interventant ant les les des normal d'une entreprac exploriée, par l'employeur.

to the small development of the control of the control dependent of the control o En plus des chongements portont sur les rentes et le FERR, d'autres modifica-

établissement, setont assupertes aux môtes régles quant au poutecent-age des versements. Les regles préalables a 1993 corgonisme que 100 80 de touts les éléments d'actif soient versés à l'ant 1 3 ge de 90 ans. Les nouvelles régles ne font état d'acturn de main 1 ge de 10 ans actification de la compartie de 10 Les righes du rightes du rightes de recontre la proportion de tous les compe-ces na 1993. C.d.a eu pour effet d'actroirte la proportion de tous le éléments d'actrif d'un FERR qui doivent être versée en rant que revenu du FERR entre 11 et 73 nan (le wouwle right segui nimmum des verse-ments est abausé. Pour les FERR etablis avant 1993 on a le choux de ments est abausé. Pour les FERR etablis avant 1993 on a le choux de conservet le pourcentages actuals (mondress) de versements jusqu'à 77 ans. Ultérieurement, cous les FERR, nondostant l'année de leur

• une rente à terme fixe, ou 
• une rente à terme fixe, ou 

- un regule, avec des patententrs det revenu de retraite 

Zolan le budget di 1994, les jous annaie paire aprit de nare 1996 pour 

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le gition d'un REER ou d'un FERR us on plue chdurfelez. Ces frais annuels 
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· une rente à terme fixe, ou

des options ou une combinaison des options suivantes; Vous avez le choix de retirer les fonds et payer immédiatement l'umpôt sur ces fonds, ou convertir votre REER en choisissant une

to primate disputation of the continuous and the co

incompanie pagine-recenting and pagine-recenting and pagines desparences of spirare desparences of spirare externe for some general department of the paragram of the paragram

qu'un combinable qui concer, as BEERI de toonjonnt en Reirett 1994 per et le dontinumbable qui concernu de 1935. Reien 1994). Les univières payes sur les cantes emperantières pour cotiser et ser 1997). Les univières payes sur les characters de persons pare de prisons par que allo cation de retraite (y comprisons payer de propriet de prisons payer de prisons payer de prisons par prisons payer de prisons payer des points de son repare des onne des pares de son repare de son des des onne payer de l'impôt des olors de son regainer de son regainer de son regainer de son regainer de suprepresentative au regainer de son regainer de suprepresentative au company de suprepresentative au regainer de suprepresentative de suprepresenta ribution a été effectuée, et non l'année de la déduction, de telle sorte qu'un contribuable qui cotise, au REER du conjoint en février 1994 sont imposables dans votre revenu et non dans celui de votre con-Vous pour execution in the form of the international configuration and the form of the configuration of the configuration of the international properties and purply a concurrence du même maximum plutôt que de cotiser au voir or conjoint (e) est métreur au voîre au voire au voire de voir conjoint (e) est métreur au voire au voire par moment du retrait des bonds pous que vour conjoint (e) retire de sons BAEA de son paur que vous avez faite est par le configuration que vous que your aprendation d'une centre rapécidenties confirmation au voir est par le confirmation au voir est present a confirmation au voir est par le confirmation au

ses réduïsent le revenu nec.

Depuis 1991, il 9 a augmentation des limites ainsi qu'il appairable de la comparation (1901, il 9) a augmentation des limites ainsi qu'il activité (1908, il 9) a 12 500 §, pour 1994, il 13 500

ses réduisent le revenu net.

not pueble 3)

Les frais jundiques visant les procédures en droote ou dans le
but étable un dons à la pension alimentaire ou d'entretien ne sont
but étable un dons à la pension alimentaire ou d'entretien ne sont
d'un conjour pour laire appliquet une détection de la cour sont
dédoctrèle. Les coûne étables spour la défense dans une cause orienne, an montaine de la pension ne sont pas dédouctibles.

(L1) Constantons à un Régime enregueté d'épagne-etraine (REER)
— Ci-aptés on retrouve des commentaires quant à sa muse en application en 1991 et lors des années uniterieures quant à sa muse en application en 1991 et lors des années uniterieures quant à sa muse en spoitse rédusent le revenu net.

que des ententes propiers on modefiers apres le 30 anti 1997 seront assuptines à de nouvemes réglement à peritré desqué les versements de senten de l'imfant ne seront très par de partire par les payeurs, mi imposables aucs mains des bentfaratures (voir mme comme un peument Joshibore. A compler de 1997, soul et seeleut stra modifié de manutre deacomenne, alors.

ne changeal pes buit particularité. Ce qui a converti ces versmunts en retaid en une somme forfailaire non déduchèle fui la décesson de la cour de considéree charement

RPC et du RRQ. (a) Pour 1990, la limite écait de 20 % du revenu gagné, aprés cette date la limite est de 18% du revenu gagné. Depuis 1990, le revenu gagné catellurite est de 18% du revenu gagné. Apartir de 1991, le gagné exclut le revenu de persions. Toucéois, à partir de 1991, le

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13 SOO \$	13 200 \$	7007-9661
\$ 00S †I	\$ 005 \$1	S66I
13 200 \$	\$ 00S #I	\$66I
15 SOO \$	13 200 ¢	1993
\$ 005 21	17 200 \$	Z66I
(2) \$ 005 11	17 200 \$	1661
(a) \$ 500 T	3 500 \$	(s) 099I
	à cotisations définies	
	de pension agréé	
AàaA stimid	Limite d'un régime	sònnA

La contribution maximum et ses limites ont eté révisées une première fois lors du beidget de février 1992, puus en 1995 et encore en 1996 et voiri la noudentaires, Plusieurs conseillers ne recommandent pas de verser volon-taitement cette somme excedentaire non déductible.

ioi impose une pénalité de 1% chaque mois sur les cotisations excéretenu en tant que contribution excédensaire à vie pour évitet que les calculs en trettu des novuelles régles régisses des Debbs missinens que le toms aux régimes de pentaions agrés et les REBER mitalinent que le tombande de passes ess juintes de REBER. Aud-delà de cet excédent, la du Ier janver 1996. Les particuliers ayant des contributions excéden-reures supérieures à 2 000 \$ doivent en premier lieu puiser dans cet excédent, jusqu'à ce qu'il sont abaissé à 2 000 \$. Le 2 000 \$ est aure disposition permet à un particulier de contri-buce jusqu'à con-currence de 8 000 8 au sus de ses limitées et barn qu'il ne bénéficie d'aucune ééduction hacsale les intérêts qui s'accumulanten sur la contri-bution et sont pas imposés. La limité de 08 6 00 8 de contribution vocédentaires et et chabassée à 2 000 8 par le badget 1998 à compret peur réclamet la déduction dans une année ultérieure lorsque, par exemple, son revenu sera unposé à un caux marginal supérieur. Une on stone the first and the presentions acquised because teas during the experience and any section of presention and presentions admissible a un REER.

Ces-ed., combine the contribution of a son away to presentions because the contributions and definite set out on those any participant as an experience participant as the resentions reported to the contributions of pour one pagarites and those and the teasurement and REER (mention and pour contributions and the presentions are pour contributed and present and the presentation of the contribution of the contribution of the contribution of the participant and the presentation of the participant and the presentation of the presentation of the participant and the presentation of the participant and the presentation of the participant and the particip

valence est fondé, sou sur le total des cotisations (à la fois de l'em-ployeur et de l'employé) dans le cas d'un tégime à cotisations définites, sout selon le inveau de prestations acquises dans le cas d'un régime à de regimes de pensolon. Certe réforme permet aussi une plus grande invêgration entre les benefices d'une permota neur en vetta d'un régimes couscrit pas un employeur et le REBR d'un particuliere. Afin d'accomplir cert, le ealcui d'un facteur d'equivalence (FE) set effectue d'accomplir cert, le ealcui d'un facteur d'equivaire (PE) est effectue par l'employeur et indeptuè sur le Tal-de l'employe. Ce facteur d'équi-par en grande au rest per a presentation de la constraince de l'accompany en en despué avec de le l'em-Essentiellement, les régles en place depuis 1990 ont pour but d'augmenter les limites de l'aide fiscale indépendamnient des sortes

## KEFORME DES PENSIONS

deplacement qui ne sout pas rembourses por sou employeur (voir également «Frais d'automobile»).

les frats a condition que le bureau lui serve exclusavement aux fins de gagnet du cesenu d'emplou, L'employe peut déduire une partie rassonnable des frais d'entretien tels le chauffage, l'électricite, le nersonnable des frais d'entretien tels le chauffage, l'électricite, le nersonnable des frais d'entretien neule d'abulfage, l'électricite, le nersonnable des frais d'entretien anneuere. L'élemblur (DXSO) doit aussi ûtre nerrous par le créparaitions anneueres. L'élemblur (DXSO) doit aussi ûtre le partie de la créparaition anneuer de la controlle de la controlle de la créparaition anneuer avait par mineraise par son employer cet les réparaitions en mineraise. L'autient de la controlle de la créparaition de la controlle de la créparaition de la controlle de la translating silvanon as à refinantes translating silvanon as à refinantes resol. Islamob à usand nu'b sich est activitates es nitubble resols in 2021 il list pe 20 usand 20 set pirmob est unyoquen 3 uny mengie ne 2021 il list pe 20 usand 20 set pirmob est unyoquen 3 uny mitable survey spolegne). (2046 us 6.464T) 000.5.1 militario est proprietation proprietation asset in and all mental proprietations.

Anne and the second sec

When so this does provide up on the pass as superior for the RERR. En ourse, Joula de rounts à suc.

Les particuliers ont le droit d'avoir plus d'un FERR, En ourse, le ca particuliers ont le droit d'avoir plus d'un FERR une somme supérieure à celle presertes actuellement dans unes année. Il cas également possible d'effectuer des retraites n'importe quant l'ariset de l'addissement du EERR.

Le budge 16 1996 a dépui également prouvant programme d'unathage aux ântes à pentie de 2001 qui remplacera le programme artuel de prusion de la men aux ântes à pentie de 2001 qui remplacera le programme artuel de peutien de la sour aux ainsi peutien de la companie de 60 ans que que aux all dermaler 1995 peuvent destir l'un ou son, Les programmes de la dermale de la dermale de la contra de la companie de 60 ans q plus aux 3 l'actualler 1995 peuvent destir l'un ou son, Les prièmes telon qu'il sero plus ana ninegeux pour eux. Les artires personnes

on exige to concentential par civil da conjoint, an peritoribut des pointes quel exigent que le conjoint cide son dout à ran availages au survivant. Le Sodoutous na ta tanconditions pain les deux provinces qui out plus des dispositores paru de verrouillage des conds à sont les deux provinces qui out plus des dispositores parties de verrouillage des ad antiol. ALLA with truth moval sings more thing at we is sursor to their in their moval sings they are sursor in their moval sold properties at a move and the sing was to be superable. It is not sursor to be impossed in the sursor to be impossed in the sursor to be impossed in the sursor moves the moves to be impossed in the sursor and all the sursor at sursor and their sursor and their sursor and sursor and their sursor and their sursor and their sursor and their sursor and in the sursor are sursor and in the sursor and in the sursor are sursor and in the sursor and in the sursor and in the sursor are sursor and in the sursor and in the sursor and in the sursor are sursor and in the sursor and in the sursor and in the sursor and in the sursor are sursor and in the sursor and in the sursor and in the sursor are sursor and in the sursor are sursor and in the sursor and in the sursor are sursor and in the sursor are sursor and in the sursor and in the sursor are sursor are sursor and in the sursor are sursor are sursor and in the sursor are sursor and in the sursor are sursor are sursor and in the sursor are sursor are sursor are sursor are sursor are sursor are sursor and sursor are sursor ar

enéticianes de subventions universitaires de reclierche au Québec, redacable, Jorgeus Tobjecuif premuer est la reductibe (comme il est expluça apparavant, Loscapil aes difficile déstablit na polecut forsi-mier, Rewenu Casada (Impór) and post postro plusque de laisset échlit il fin première de la subvençion par l'organisme advoncinomaire: l'uni-versité, Ésteramora, Revenu Québes, conseit de nomes ucreans-versité, Esteramora, Revenu Québes, entre de mandre de la Debec-leziflorates de supriviens un prevenient de la conference when who are de son live undanze de residence.

Revenu Carach (Impoh.) a indiqué ce qui peut être considére
comme une subvention de recherche. Lorsque l'objet premier de la
abbrention est de permente au bénéficiaré de pousuvere esse fundes
ou sa formation, la subvention est réputée être une boutes et les
charges ne sont pas déductibles. Lorsque, d'autre part, l'objet premier
d'un projet original, la subvention est réputée être une subvention de
d'un projet original, la subvention est réputée, être une subvention de
objetcif, que la subvention doit être traitée comme une subvention de
objetcif, que la subvention doit être traitée comme une subvention de
objetcif, que la subvention doit être traitée comme une subvention de
réputée.

SUBVEATIONS DE RECHERCHE ET CHARGEES Tell qu'il à été mentionné précédemment, les bourses reques dans une annés ne donnent étort qu'à la déduction de 500 8 (alinés 56 (U) (n) «312g» (IT-78As), alinés 1). Par contre, les onnames réputées être des subventions de redriecthe sux fins de l'impôt con-rèputées être des subventions de redriecthe sux fins de l'impôt con-rechterche déductibles (alinés 56 (I) (o) «312h») et la déduction de redriertum nevent dans la mesure ou elles dépassent les charges de redriertum nevent dans la mesure ou delse dépassent les charges de redriertum nevent dans la mesure ou le logement ne sont pas déduction de 300 5 ne s'applique per actors ou le logement ne sont pas déduction de à l'exception des frais de déplacement, y comprisé sur les pas de à l'exception des frais de déplacement, y comprisé sur les les à l'exception des frais de déplacement, y comprisé ses reavoux his à à l'exception des frais de déplacement, y comprisé les repas et le loge-la métable par de son liteu ordinaire de résidence les nettres de son liteu ordinaire de résidence Revenu Canada (Impôt) a indiquée ce qui peut être considérée

## SUBVENTIONS DE RECHERCHE ET CHARGES

500 \$ s'applique chaque année, soir une déduction totale de 1 000 \$.

Il peut donc être avantageux de damandet à l'organisme payeur de verser ces allocations en deux années evilles et et plus. Les professeurs en les étudants peuvenn, dans certains cas, déduiret les frais de démé-nagement et les frais de démé-la commande de ce gente de tevenu (articles 5 c de dans certains cas, déduiret les frais de démé-nagement et les frais de dans certains cas, déduiret les frais de démé-même certe bourse routes les dépenses effectuées pour obtenir la bourse jusqu'à concurrence de la somme dépensée pour la production de sette optimes | es désenses admissibles pas composerent pass les les sommes repues durant une année prowenant d'une des sources mentionnèes dans le titre, ou de l'ensemble de cellés-et, sauf la pre-mière trandre de SOO S. Toutefois, lorsqu'il dépense l'argent de sa bourse pour produire une couvre livréaire, d'armandque, musicalse ou artentque il peun, lors du calcul de la somme imposable, deduire à artentque il peun, lors du calcul de las sommes imposables deduire à L'alinea 36 (1) (n) (n) L'alinea d'ajoutet au revenu toutes

tion particulière intendique pas nécessairement sa vraite nature. Dans certeims eas, par exemple, une allocation applée bourse de perfection-menent peut se classer comme subvention de recherche aux fins de l'impét (17-588), alinés 10). La Loi de Timpote sur le revenu ne définir pas les expressions bourses de forméres de bou de La de de l'oi de l'impôte sur le revenu ne définir de nouverse de forméres de forméres de forméres de forméres de l'acterprisés par subrentions de reclierche. Ceptendant, la locaritonis par le minima forme l'acter de manique le randeme de ces allocaritonis par le minima forme de l'acter de minima forme de la descripcion de ces alors de l'acter de minima de la montre de la manique de la montre de la montre de la manique le randeme de la montre de la montre de la manique de la man

D.ENTRETIEN ET PRIX BOURSES D'ETUDES, DE PERFECTIONNEMENT,

## **BOURSES ET SUBVENTIONS**

nboursements de l'année civile précédente. des 60 premiers jours d'une année civile sont admissibles en tant suit I année civile du tetrair. Les remboursements effectues au cours by ore or a nance curity day sure that a lame of a trains or particular extents a side of organization trains or a train après le 1et mars 1994, par le biais de tetraits libres d'impôt jusqu'à concurrence de 20 000 \$ pour achetet une maison avant le 1et octo-bre de l'année civile qui soit l'amée du retrait. Un particuliet est con-Ce programme temporaire est devenu un programme permanent lors du budget 1994 et il permet aux acheteurs d'une première mai-son d'utiliser les fonds de leut REPS pour acquérit une maison

vertu de ce régime. dre leur retraite.
Les détenteurs de BEÉR pouvent empruntet sans être imposés
juqu'à 20 000 \$\$ de leur REÉR pour adrecer une résidence principale. Les conjouries (v conjours de sons present retrier pripale les conjourse) v comparis les conjouries de laify geuvent retrier 
juqu'à 50 000 \$\$ dancun pour l'adant d'une résidence en co-proprièré, 
juqu'à 50 000 \$\$ dancun pour l'adant d'une résidence en co-proprièré, 
lorque certe résidence n'apparenair pas auparasant à l'un ou l'autre 
REÉR (et mauite les retrier pour l'acquisition d'une maisont, la regle 
permet uniquement au contribuable de réclamet une déduction au 
l'arc da REER pour les connribunions supérieures aux retraits en 
verture de ce régime.

an terme à leur participation à des régimes de pension avant de prenmmere 1920 en 1920.

Dans son budget de modifier les plafonds de REER, afin de d'examiner la possibilité de modifier les plafonds de REER, afin de récablir les sonumes corisables non utilisées des employa qui mercant récablir les sonumes corisables non utilisées des employances.

miere fois en 1991. (c) La limite pour 1991 et les années ultérieures est dimmuée par le facteur d'équivalence (FÉ) de l'année précédente. Le report des droits invulisés d'un REER à une année ultériteure fut appliqué pour la pre-(b) Cette, limite est réduite à 3.30.8 notins les contributions de l'antiques pour ceux qui ont droit à des bénérles en vertu d'un régime de pontionand différée aux héndlices de participation à dés efféctivée aux benérless de l'annès par les chiercinés aux benèrless de l'annès de l'ann

Lorsque vous changes de résidence pour faire des études à plein temps dans une des études à plein vous dansges de résidence pour faire des déduires de faires ancienne vous pouvez à déduire les faits de éténéragement de vous ancienne trouver au Canada) lorsque vous vous rapprodrez d'au moins d0 télo- récourer au Canada) lorsque vous vous rapprodrez d'au moins 40 télo- mateur de vous formes daide financière (bousses de la mouvelle maison d'etudeignement. Ces frais ne peuvent se autres octrois exemblables) et sculèment lorsque ce revenu est inscrit d'études, bourses de préféctionnement, sabvantions de textéritée et d'études, bourses de préféctionnement, sabvantions et restrette et grant d'études, bourses de praise de sont la produit de la comporter le revenu gagné dans la nouvelle ville, même lorsque l'étolect et sur monté de la lordque l'étolect et manière pour firs d'études, Lorsque l'étolect de le conjoint obtient un cmploi dans le nouvelle routies, et que le conjoint obtient un cmploi dans le nouvelle routier, ce dernière pour le le conjoint obtient un cmploi dans le nouvelle routier, ce dernière peur le étolect de contribubble est si minime qu'il famille. Même lorsque le terreur du contribubble est si minime qu'il me peut bénéficier de la la déduction à l'épard des famérages.

Généralement, ne sont admissibles que les déménagements à l'intérieur du Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lossque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, lers de l'année du déménagement, l'excédent eueu étre troporté et déduit l'année suivante à même le revenu du nouvellemble.

comprendre: le voyage, le transport et l'entreposage des muchbes le logment cronoperate et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'adhat d'une nouvelle résidence, lorsque le contribuelle résidence et toutes taxes de cession ou d'entregis-contribuelle résidence et toutes taxes de cession ou d'entregis-contribuelle et son conjointe ont wendu leur ancienne résidence à la diminissement (62(3) «3.50»). Il result ministre d'anneut commt dépenue le de la majer de deménagement (62(3) «3.50»). Il result une limité de 13 jours en et qui a trait au légiment il aux ripas (Voir la brochure et les déménagements et en limple de communique spécial IT 178/B2, IIMP 347-1 et le Rev Can Imple de communique spécial IT 178/B2, IIMP 347-1 et le formalaire TL-M3.

(6) Les fraits de démênagement sont déductibles du revenu du nouvel (6) Les fraits de démênagement sont déductibles du revenu du nouvel emploi es ses inspirables de la composition de la mandre de la montable de la composition de la coure outraine la moint de come Call Lapdan portain sur une contribue de la coure outraine la moint de come Call Lapdan portain sur une contribue de la coure outraine la moint de la coure outraine la moint de la coure outraine la moint de la coure contribue de la coure de la co

es mittres et eur omittention antiesten over et estentier per de précise et précenteur et de précise et préces et précenteur et de détail les procédés visant l'administration de ce gente de production de les procédés visant l'administration de ce gente de production de la produ

stre sauméres par l'employé en verru de son contrat d'emploi (alinés 15 (1) (1) sous-alinés (1) et (1) (1) 8/39.)

(5) les contasions à un regime de pension agrét effectuées en verru des règles du règime. Dans le cas des règimes à prestations définies, et contasions à l'Estard des années antérirents à 1990 altre des services avant l'estations de l'e

Les employés peuvent être admissibles à un crédit pour la TPS (La TVQ PQS) et a l'accidité de composée, but cété pour la TPS (La TVQ PQS) et au ces déprosées. Jour d'accidité des services de l'accidité de composée et des sesonable doit rempli le formulaire, (SCJ370) décemboursement de la case aux les professionnées — (a) les cotassionns et au répois professionnées de décardibles du révenu d'un professionne et antées frais professionnées — (a) les cotassionns aux associations et actes désardinées de la cérezaire pour gagnet le revenu d'un professionne et antées frais profession neu les neuven uité d'un professionne de la cotacte de partier de la charchée de consaionne sont édactrafible de la charchée et oute professionne de la nécessaire pour gagnet le revenu d'un professionne sont édactrafible de la foculté sont réputées être d'un emploi (sous-aliné à (1) (t) (% 68.9)). In 1991, les coltaines d'un professionne de la faculté sont réputées être d'un emploi (sous-aliné à (1) (t) (% 68.9)). In 1992, les coltaines d'un professionne de la coltaine de la coltain

Lorsqu'un employé utilise son automobile dans le cadre de son mploi, il peut déduire les frais de déplacement y compris les frais de déplacement y compris les frais d'intérête set l'amortisement less des dépenses sons assujertires à une limite de 500 \$ danque mois et le coûte en espiral assimitant pour les firs du calcul de l'amortissement est de 24 000 \$ (alinés à 8 (1) (j), 644»), (ILA2NSI) (Vois «Prais d'automobile»).
Lorsque l'auromobile est ouée, les frais mensuels ne peuvent dépasser 600 \$ danque mois je se crédits pour la TPO et la TVQ sont aussi assujerties à des restrictions.

maladie prolongee. Depuis 1994 au Québec, la déduction pour frais de garde est remplacée par un crédit d'impôt remboursable modulé en fonction du verentu l'amilial. Ce crédit dont le taux varte de 75 % à 26,4 % des frais admissibles est assujéet à su revenu net familial.

This trainer again to remain the about the conjoint spans to remain a superior again to remain the conjoint spans to be conjoint spans to be superior again to remain the conjoint spans to be superior again to remain the conjoint spans to be superior against the su

II faut apporter beaucoup de soin pour indiquer et quantifice la petre translouerable, e sour la confirmation que le patemente ne représente pas unes amélioration de la situation financière du contrabuable, (voir note préalable 3). Cuit légique fui retuin par la tour à lappel le contra de la la direction d'un appel de revenu Canada à l'igent de le contractions placels.

Les décisions dans les causes de 1995 de <u>Hordele</u> et <u>Dan Kirall</u>
sont éde semmples où le mibural a permis que des depactions parses
assoiren l'hese d'impôte parce que la subvention a c'ét quantifiée. Dans
chaque ces, l'imérête acquirité par l'employant quant et d'impondateur
uppliementaire assumes par l'employaé dans une ville plus dispereuppliementaire assumes par l'employaé dans une ville plus dispereuppliementaire assumes par l'employaé dans une ville plus disperenationent de maison comparable s' etclle vendue dans la
maintenne uniquement, et non antéliorée, su que l'avoit dans la maimaintenne uniquement, et non antéliorée, su que l'avoit dans la maimaintenne uniquement, et non antéliorée, su que l'avoit dans la maimaintenne uniquement, et non antéliorée, su que l'avoit dans la maimaintenne uniquement, et non antéliorée, su que l'avoit dans la maimaintenne uniquement, et non antéliorée, su que l'avoit dans la sette de la contribuable qui n'avait reçu un brendit est empedalités semcontribuable qui n'avait reçu un brende des on mployeur il
arcait devenu d'homes et s'il éstit demouré au service de son employeur il
arciait devenu d'homes s'il éstit demouré au service de son employeur il
arciait devenu d'homes, dont e définit, une teléle
le praspudence reste et définit.

aucun bienfüer, <u>57,948-78</u> Auroll requelles le contribuble dienfüer, <u>57,948-78</u> Moult-Grueleises, il importe que le contribuble reçoive Jargent en sant que temboursement de frais stels, incluabile reçoive Jargent en tant que temboursement de frais stels, et que le temboursement sout étable aut une base neutement quanti-fable. Dans la state <u>6,000 % visante</u> 394-94 le courribuable set que le temboursement sout sied Moland 1944 le courribuable set pus federale le Jogennet qu'il a défraive lors de sa unuestion de requ une indemnité mension qu'il a défraive lors de sa aubrentionnet les requ une indemnité mensione qu'il a défraive fort de la courribuable sa porte de des la causes paper de dappel fédérale à conduit que les 300 % sont une indemnité impos-avantage imposable pour le contribuable. La portée de la cause Eplane avantage imposable pour le contribuable. La portée de la cause Eplane une délair de cause funcior par des cause Publigit 1994 floquelle apporte une délair de caux d'intérêt plus feure découlant de la venne de la venne de la venne de la contra dans un martière inscrié ou dun perre occasionnée par des caux d'intérêt plus feures à mouvel endoire un la la vier et de la notite ne parte martie per en nouvel endoire un la libracion promission d'existe plus feure parte de la notite de la vier et du logement au nouvel endoire. Un versement compensation en dande sur une gettre quantitée à la venne et de la notite neur pettre que de pas un nouvel endoire au passe un pour des alles partes de la logement et une constituer en subvention pour des albe, man de la le caux de la cause de de la constituer en en ouvel en set pas umpos-alle, mains les versements qui constituer un nouvel men nouvel men subvention pour des autres per le constituer neur en la les de la caux de la les de de la de caux de la les des de la de de la caux de la la la caux de la la la caux de la la caux de la la la caux de l

d'amploi qui comporera des versements forlàtistics en contreparitée de frais de logorante plus (évers au nouvel endoir. Une cause intéressante, à été rais et de journe plus (évers au nouvel endoir. Une cause intéressante, à été neurolus en 1993, alors que l'évenul du contribuable. Le tribunal d'ajoutet ce genne de paiement au revenu du contribuable. Le tribunal a saturé que te versement de les timmes qu'il le coût de la vie est moins élevé et adhetet une maison comparadont le coût de la vie est moins élevé et adhetet une maison comparaLes mêmes condition pour destruit ex pour que le versement n'ésait pas
De nomne le contrait stripulait nettement que le versement n'ésait pas
De nomne le contrait stripulait nettement que le versement et en
une térmanération pout des services, mais un remboursement de

plein temps à l'étranget soit afin d'y travailler, soit afin d'exploitet une entreprise, vous ne pouvez déduire les frais de récout au Canada. Quéques contribuables installes ailleurs font l'objet de contrats ,,,

presention in Lisace prove retainly some cardines on sey ordination solic stiff its revitor net, soil set if severatin impossible.

Les érudiantes qui quittent le Canada ou les étudiants étrangers qui viennente au Canada pour étudiere dans dets établissementes d'ennernt du tevenu provenant de bousess d'études, de bourses de pérférement du tevenu provenant de bousess d'études, de bourses de perféretion averant provenant de bouses, d'études, de bourses de perféretion de sur les des des des des des des aveis été étudiant à périn temps à l'étanger soit ain d'y travailler, soit afins d'exploiter une, périn temps à l'étanger soit ain d'y travailler, soit afins d'exploiter une

ment, il doit cout de même tenit solignuscement un registre des colits presistion fiscale pour enfants) sont calculés en se fondant sout su le reventu imposable, en plusieurs etcidies hiscaux des provinces (et la reventu imposable, et plusieurs etcidies hiscaux des provinces (et la reventu met, soit sur le reventu autorité de la reventu neur soit sur le revent et le reventu neur soit sur le revent et le reventu neur soit sur le revenu neur soit sur le reventu neur soit sur le reventu neur soit sur le revenu neur soit sur le reventu neur soit sur le revenu neur soit sur le re

Les sommes à l'ex-cenjain versées en vertue d'une ententic de les sont printentes de l'acces de l'acces en vertue d'une entente de l'acces en vertue d'une des tour de des coules de la pet le payeur et d'acces de la coule de consoin et le cuer nou de déter soient conformes à tous les entières exigés par la Loi de l'impôt aux le revenu (Voir ayast la note les critères exigés par la Loi de l'impôt aux le revenu comme sur la maintent en un trers, il demeure imposé tout comme sur la passable le droit la suite repu celle-ci. La solution est de savoir qui possède le droit d'aire de la conjoint récipient en la coule de la coule de la conjoint récipient de la conforme dans la cause Aresmalle de 1995, bare qu'elle air d'aire d'acces de savoir de la conforme cas me poprières que le savoir de la conforme ce tonn le propriétaire que le son le componéraire d'acte de fecture à propriétaire que pour et le non-patient en terrait internet ne fondaire n'est pas entre d'aire est experient les normes est impossible en revenu de la confort d'aire de son les contraits intervaller régulires un paper de ce soit un rattra-le norme donc la somme est non le propriétaire que des poivents être effectuée à intervalles régulires un partier est le son que segoit nu na partier de la sont de soit ne certur de la sont me certur de la sont de la contrait de sont me certur de la sont de la contrait de sont de la contrait de la con

d'actif) donnent lieu à une déduction de 50 % du coût.

(1902) des mettes de pension alimentaire pouvaient être déduite

1993, les versements de pension alimentaire pouvaient être déduite

lorsqu'ils étaient effectuée à la suite d'une déciaion de la cout ou 
acquirités à intérvalles réguliters mais les versements d'entretien (à un 
acquirités à intérvalles réguliters mais les versements d'entretien (à un 
conjoint séparé ou un ex-conjoint en droit commun) devaient être 
(«conjoints éparé ou un ex-conjoint en droit commun) devaient être 
il appert que les conjoints de droit commun ne sont doitenavair plus 
de séparation. Il sembal et le cout mass uniquement une remette étre 
de séparation. Il sembal et la pay d'une décision de cour 
inton de droit commun qui n'a pas faire l'objet d'une décision de cour 
into n'est étre de des le 1993 d'une relaion de droit commun qui n'a pas faire l'objet d'une décision de cour 
into n'es étre de les conjoints en de cour 
interprés étre réablie térrogate qui men upaire plus 
into de droit commun qui n'a pas faire l'objet d'une décision de cour 
interprés de réablie térrogatement en arteu des nouvelles régles.

Abas lorsque le même couple se téunit a prés 1992 puis se sépare, il 
pourrait ette assujétri aux nouvelles régles.

que la durée pour l'employé et l'initérie sur ces onnmes est imposé dans na fiducie pour l'employé et l'initérie sur ces onnmes est imposé dans les maines de l'employé et l'initérie sur ces onnmes est mont ment). Un parieculier tésidant su Québec le dernitet jour les fins de ment). Un parieculier tésidant su Québec le dernitet jour de fannée d'impostion peut déduire de son revenu imposable, pour les fins de l'impôt de Québec sedentes durant l'année pour un régime d'espargne-seinon peut déduire de son revenu imposable, pour les fins de l'impôt de Québec sedentes durant l'année pour un régime d'espargne-seinon (REA). La édébuction permisse est généralment le ser quit y a une économier per actions et des titres convertibles ou 10 ser utiers sont consearée au moit et des titres convertibles ou 10 les titres sont admissibles lorequ'ils répondent à exteinne un cériseques et lorsqu'ils en prostation permanent des actions ou sont admissibles a une déduirent may le cettaines cettes estionne Les cettificars d'actions ou les titres douvent étre remis directement à une courier qui en aurait parde. Les adnoise des cociétés en coussance au maissibles à une déduirent en coussance (mous de Sed millions \$ acties connectifiers de sociétés en croiseance (mous de Sed millions \$ d'actil) donneur lieu à une déduirent de la cociétés en croiseance d'actil) donneur lieu à une déduirent de la coliété de sociétés en croiseance d'actil) donneur lieu à une déduirent de Sol millions \$ d'actil de la correction de SO 60 du tout me de la mes au ment au la me conseance (mous de SO millions & de le millions \$ de la million de la correction de SO 60 du tout me de sont ment au mes de le sociétés en conseance des cociétés en conseance de la million de le soute de sociétés en sociétés en cous au le sitte de sociétés en le sociétés en le soute de la société en le soute de la société su le soute de la société en le le la société en le le le le société en le soute de le le le le le le le le le

(8) Auto-financement des congés — Le réglement 6801 publié le 4 d'écholomement de traitement Les congés en desant le articules d'écholomement de traitement Leles qu'éles sonn élémets à l'àlinés d'écholomement de traitement Leles qu'éles sonn élémets à l'àlinés d'àbence de traitement de le Loi. Essentiellement, le nouveau régles de l'absence admissible et non consiére comme une enterné éédéraloin nement de traitement, elle doit être écrite et doit prévoir. (3) qu'une nement de traitement, elle doit être écrite et doit prévoir. (4) qu'une nement de traitement, elle doit être écrite et doit prévoir. (4) qu'une puisse étre répordée, (b) que le but du repoir est de permettre à l'employé de l'ananceit un congé d absence supérieut à 6 mois commençant employeux soit directement, coit indirectement (Uemployé au cours employeux soit directement, coit indirectement (L'employé au cours misonnables); et (d) que le l'amployé doit retournet apprès de tonnée au nombre de la directe du congé La desence pour une dutée non moindre employeux prise de la prévoir de l'amployée de l'amployée de l'angée peu l'amployée de l'amployée de l'angée peu l'amployée de l'angée peu l'amployée de l'angée peu l'amployée de l'angée peu l'angée peu l'angée de l'angée peu l'angée peu l'angée de l'angée peu l'angée de l'angée peu l'angée peu l'angée peu l'angée peu l'angée peu l'angée de l'angée peu l'angée peu l'angée de l'ang

Davigabhe, et il ne pora décire les caracteristiques sitpulées dans ce paragétes les caracteristiques sitpulées, de offinire que s'ils paragraphe, et il ne pour décidure des faute de grade de orins de produce des faute de grade de orins de factor. Imp.

En 1993, il y cut la décision importante de la cour suprème du Canada dans la cause EC. Symes. Le tribunals a refusé que le coûte uportant de la cour suprème du canada dans la cause EC. Symes. Le tribunals a refusé que le coûte du la grade des enfants de le contra d'unse gouvernants employée pour la grade des enfants de la contra d'unse gouvernants employée pour la grade des enfants de la contra deprace generantie campoigée pour la grade des enfants de la contra ce que cella-ca devarient être enhant a sauvernes aux limites presentres converte ce que cella-ca devarient être sautjettes aux limites presentres converte cella-ca devarient être sautjettes aux limites presentres converte contra la conservation de la contra de caracter de caracter de caracter de converte de la contra de contra de contra de contra de contra de la contra de la contra de contra de la contra de la contra de contra de la con

Les faise doivent servir à assurer la gande d'un enfant au Canada et ne cont déductibles qu'à l'égrad de l'ammée ou le combulable les audis et nes cont déductibles du la Capandant, les Canadiens en service à l'étranget dans les forces armées, dans des programmes d'aide au développement international et dans de gouces deponatiques ont réputée être des minerazional et dans des posters déponatiques ont réputée être des minerazional et dans et de firmpé (sous-almineà 250 U)). Ces parentes, et d'autres réputés être, selon la Loi de l'impét sur le revenu des résidents du Canada l'amée du pairment des fraits de grade pour des résidents du Canada. Le professor en congé sabbaiquie à l'étanager, veraiment au Canada. Le professor en congé sabbaiquie à l'étanager, veraiment au Canada. Le professor en congé sabbaiquie à l'étanager, et ainsi probablement enrois constrétére domme un résident du cause de faits pas réputé être un résident aux termes du sous-almes 250 U) à moitre de posséder les caractérarques arpublées dans ce passègent de la canada, n'ét il ne peut édeuire des frais de la fait ne peut édeuire des frais de la fait et contra de dures et passègent de la canada de la me peut édeuire des frais de la fait ce de faits de la faits ce tour la brochuse sont payes au Canada. (Voit Résidence, et apprès, et vour la brochuse sont payes au canada. (Voit Résidence, et apprès, et vour la brochuse sont payes aux au accanada. (Voit Résidence, et apprès, et vour la brochuse sont payes aux de canada. (Voit Résidence, et apprès, et vour la brochuse sont payes au la canada. (Voit Résidence, et apprès, et vour la brochuse sont payes au de la canada. (Voit Résidence, et apprès, et vour la brochuse par le canada.)

Crédits personnels d'impôt Taux de l'impôt du Québec Taux provinciaux comparables laux de l'impot fédéral TABLEAUX

10 OERNIER MOT

Déclaration des droits du contribuable Règles générales anti-évitement Pénalités Avis d'opposition et appels

10 OPPOSITIONS ET PÉNALITÉS

sinU-stat3 xus nortisogmi pays liés par traité Résidents canadiens enseignant dans les ebene2 us Résidents de pays liés par traité enseignant professorale exemption spéciale de la rémunération Oispositions générales 1'0.C.O.E. d'un congé sabbatique Convention fiscale selon le modèle de

Imposition au Canada du salaire gagné lors

etrangers Crédit d'impôt canadien à l'égard d'impôts 9 TRAITES FISCAUX INTERNATIONAUX

non-résident Résumé des avantages du statut de Choix au titre du sous-alinéa 45 (2) «284»

Revenu de location canadien Impôt lors du départ du Canada REVENU OE PLACEMENTS AU CANAOA OES NON-RÉSIOENTS

rtais d'interets Deuvres d'art

Fermes impor minimum de remplacement Oroits de succession aux États-Unis

**OIVERS ELEMENTS** 

Pertes au titre d'un placement d'entreprise Sociétés de prestation de services personnels CONSTITUTION EN SOCIÉTÉ

Imposition des artistes, écrivains et musiciens Crédits d'impôt à l'investissement d'honoraites professionnels Revenu tiré d'une entreprise ou Frais d'automobile reais de congrés d'entreprise Frais d'un bureau à domicile Charges déductibles d'un revenu

Comptabilisation du revenu professionnel Année financière Contrat d'entreprise

REVENU TIRÉ D'UNE ENTREPRISE

Congés pris à l'ètranger Frais de recherche durant un congé Résidence Exemption liée à un emploi outre-mer

CONGES SABBATIQUES

onpoentions de recherche et chârges d'entretien et prix Bourses d'études, de perfectionnement, 4 BOURSES ET SUBVENTIONS

Réforme des pensions Oeductions permises aux employés Avantages sociaux compris dans le revenu Avantages sociaux exclus du revenu

REVENU TIRÉ O'UN EMPLOI OISTINCTION ENTRE LE REVENU TIRÉ O'UN EMPLOI ET LE REVENU TIRÉ O'UNE ENTREPRISE

NOTES PRÉALABLES

**TABLE DES MATIÈRES** 

(2) les allocations pour frais personnels ou de subsistance reçues de en vertu des régimes;

(1) les primes versées pat une université à l'employé ou pout son compre à des tégemes provinciaux d'assurance-hosputalisation ou d'as-tanten-e-maladie, suu la partie obligatoire que l'employeur doit verset

Voici des exemples d'avantages sociaux qui doivent être ajoutés VAVALAGES SOCIAUX COMPRIS DANS LE REVENU

non imposables provenant d'un emploi.

FOR THE PROFESSION OF THE STATE OF THE PROFESSION OF THE STATE OF THE LE SALAIRE REÇU PAR LE PROFESSEUR EN COMPENSATION POUR SES

## REVENU TIRÉ D'UN EMPLOI

without the state of experience of the state of the state

tente avec une université pour enseigner un cours et il a considéré les honoraires gagnés et les dépenses défrayées commre ceux de son entre-larse el expert-conseil. Lorsque les a décidé qu'il était en réalité un produit

schon les dispositions de la Loi. Dans la cause <u>Bart</u> de 1991 en Cour fédétale de l'impôt, le con-tribuable, professeur en administration des affaites, a conclu une enciendus en vertu el una contrat el entrepraez l'exprésseu professeu en voir avantage à connaître la distinction entre ces deux sources de revenu (détaillées ei-après), cat elles présentent des différences importantes quanta aux détactions admaissibles. Dans itées sont permisest par contre, le bénéficiaire d'un revenu d'entreprise pour gapter et en remaisse par contre, le bénéficiaire d'un revenu d'entreprise pour gapter et en remaisse de la démaitrement déductible du revenu d'une entre-ceptail d'un bien est ordanistement déductible du revenu d'une entre-parez par le forme et alchaistement déductible du revenu d'une entre-pation de dispositions de la Loi.

permises du revenu d'emploi sont expressément limitées à celles indi-quées dans ces article (diffiné à 0.8) (2.8) (6.8). Comprend toute Le revenu d'une entreprise (acticle 9 v.80-8.2») comprend toute rémutération reque pat un professeur pour des aceverces professionnels tendus en vertu d'un «contrast de entreprise». comonomes.

Le record d'emploi comprend le salaire et toute autre térmunisal'on reçenn d'emploi comprend le salaire et coute autre términes acton contras de travail (anticle 5 et 6 a.52-33»,a36-43»). L'article 8 (a.69-79)»
indique le charges déductions et construires de la companyant de la

ces quarre cutéres les tribunaux examinent ensuite la situation dans son ensemble à savoit que la personne est soit un employé, soit un Succession and a succession of the control assume to risque de petre ou la susceptible d'ere un employé lorsqu'il assume le risque de petre ou la beschiefte de résultat distince — un particulier qui est embauché (4) le cnière du résultat distince — un particulier qui est end employeur est plus probablement un employé que la personne qui est embauchée est plus probablement un employé que la personne qui est embauchée and manage de missultat en la distince de montaine de la distince que confirmats a manage de missultat production de la confirmation de la confi

pouquoi ce critère en lui-rincime n'est pas concluanci.

(2) le critère d'integration indegine que le particuliter fair partie intré-grante de l'organisation et ce de relle façon que son travail s'avire une partie intégrée à l'insemble de l'entreprise;

(2) le critère de la réalité économique ... mp particuliter est moitre

entre partie de l'organisation au constituir de l'activité present de la réalité économique ... mp particulier est moitre

entre partie de l'organisation de l'activité de l'activité present de la réalité économique de l'activité de l'a

definite in nature de cer étate sont définit la nature de cer étate sont (1) le critère de contrôle — le degré de contrôle exercé non seule-ment autre et qui dont étre fair mais sur la manière de le faire. À l'égard des professionnels ou des cadres supérieurs, la échnition du contrôle exerce sur la manière d'accomplir le travail exe difficile et c'est

une question de fait. Les entéres mis au point par les urbunaux pour

emplot par rapport à celui d'une entreprise ou d'une profession (11a-vailleur autonome). tion statutaire du terme «revenu», trais l'article 3 «a8» indique les règles resentalet qui servent à calculet le feventu du controliable su coures de une amére d'imposition. La Lot dustingue entre les diverses sources de revenu Pour le pulpar des pussiesses d'universée, la dis-coures de tevenu Pour le publique, su revenu d'universée, la dis-triment le public impositaire s'applique su revenu d'universée, la time dans et année no misson le partie de la companie de la companie de la control de la LA LOI DE L'IMPÒT SUR LE REVENU NE RENFERME AUCUNE DEFINI-

DISTINCTION ENTRE LE REVENU TIRE D'UN EMPLOI ET LE REVENU TIRE D'UN ENTRE LE REVENU

d'emploi. Le paragraphe 8 (2) «59» sripule qu'aucune autre déduc-tion n'est permise à l'exception de celles autorisées pat l'atricle 8. Les charges déductibles du revenu d'un emploi comprement L'article 8 «59-79» énumère les déductions permises du revenu

## DEDUCTIONS PERMISES AUX EMPLOYES

DEDUCTIONS PERMISES AUX EMPLOYES

(a) Ic coul de la prestation pour un employen d'installations récrésmonnal bisque ces entrées aont offertes à l'ensemble des employes

(b) Certains services de consette aux employes est admissible

comme un avantage imposable. Par contre, cet avantage est admissible

(c) les contacions de l'employeur à un régime de groupe est régimes

comme ma avantage imposable. Par contre, cet avantage est admissible

trégimes qui existient en 1971 et pour des présentems qui ont provocomme un avantage imposable. Par contre, cet avantage est admissible

soin pas imposables ou deu mirmiées avant 1974.

(d) les faits de déménagement payes ou remboursés à l'employée dans

cerainnes divonatances presentes;

(e) les contactions de l'employes, aux mipolos promine un moyenne ne

comme un avantage imposable. Par contre, cetta deu l'employe de la

comme that médiera.

(a) les contactions de l'employeur à aux des malorités

comme de déménagement des faits d'un congrés dorques l'employe des

comme un avantage imposable. Par contre, cetta d'un net régime ne

comme un avantage imposable, a avait un paye ou tembolive et compto de la santiée et l'employe de la comploye de la

comme de malabologé d'as autre l'employe à de comploir

(e) les frais de déménagement des faits d'un congrés dorques l'employes de la

comme un produit de l'employeur à cetta de un neglime et mploye.

(a) les fourses en produit de l'employe à de la rene le moir de la

comme un produit de l'employeur de la moir le provie de la

compartie des employes. Les indemnirés reques d'un rel régime ne

comme un provier de l'employeur de la régime ne

comme un provier de l'employeur d'en de l'employe de la

compartie de contraigne de conserve d'un régime de la

compartie de la santé de l'employeur d'en de reserve d'un relation de la

compartie de l'employe d'en avait de la régime ne

comme de l'employe d'en avait de l'employe d'en de reternée d'un relation de la

compartie de l'employeur d'en avait d'en l'en d'en reternée d'en l'en relation d'e

(I) le transport, lorque l'employus à partir de fournit des véheules pour tansportes ess employs à partir de certaine pointe des rassemblement juequ'au lueu d'emploi où, pout des raisons de sécuriré ou aures il est metalir ou peu parinque de se tendre au moyen de débicules publices ou pravés; Voici des exemples d'avantages sociaux non imposables:

## VAVALAGES SOCIAUX EXCLUS DU REVENU

(9) le statiounement graunt Journi par l'employeur peut être envissogé comme étant un avantoge imposable, bien que celle question demeure confuse. On the analysis of the sort in the experience of control of the pole of the sort in the experience of control of the pole of the sort in the experience of t dominance de préci, dans précis à la california de calcul de com-période maximum de 2 aux el mar déduction dans le calcul de som période maximum de 2 aux, el moi entre de la calcul de som profit de son employée, és au l'oraque l'employé a suivi le cours au revenu imposable. La déduccion correspond à l'avantage que l'em-ployé autoir reçu sil asori benéficie d'un préci de Cassegmement à l'égal de ses employée, és aut l'oraque l'employée à suivi le cours au l'égal regur de l'assi de son le calcul de son de l'employée prése a regur de l'employée, est autoir de l'employée de l'employée

(3) la valeur de l'avancage provenant de l'utilisation personnelle par le l'imployé d'une acompoblie per l'approprie de l'armboyeur ou louée par l'amployeu de de l'amployeur ou louée par mobiles apparentant à l'amployeur de de A.5 du cord de location mobiles apparentant à l'amployeur et de A.5 du cord de location réduction peut être autorisée lorsque l'une service detrine l'inferieur à amund pour les automèsée lorsque l'une gersonnel est inférieur à apparent les automèsée lorsque l'une gersonnel est inférieur à augment peut être au l'amployeur et de A.5 du cord de location réduction peur être au l'amployeur et de A.5 du cord de location est supérieur à 90 % La portion peur s'atres de traite à même un régime un avantage calculé au teux de 13 « le kilomètre multiplié par le de l'amployeur et de plus amples de salère à même un régime de service à même un régime de les indemnités reques pour la partie de salère à même un régime de service à même un régime de l'avancée provenar d'un régime de ce partie de salère à même un régime de l'avancée pour la partie de la salère de l'armétré four d'inversité courant l'avancée d'un l'armétré du des prése par l'amployeur à un employe de l'armétré du le rape de l'armétré du l'armétré de l'armétré du l'armétré de l'armétré du l'armétrée de l'armétrée de l'armétrée d'armétrée d'armét

# DE LINDO

Supplément du Bulletin de l'ACPPU — Vol. 44, nº 2 — février 1997

qui oui virt ou prilt une propriété à une plante non résidente dovront en gritisch déposite au le constituent devront en gritisch déposit une déclaration poset non production de la Commission ammetté à l'égard du la fabrit. Le sanction poset non production production production de la commission de la commission

wherever it is depended to the definitibles a même le reventu gagte provenant d'une entreprise ou d'un emploi loteque le reventu gagte provenant d'une entreprise ou d'un emploi loteque le contribuable democares au moiss à 40 kilomètres plus près de son lieu de travail que précédemment. Reventu Ganada avait adopté le tertier cutière de la distance à vol d'oissal, "pour fablir la distance de 40 kilomètres, mais en 1995 la cour d'anna la moissa dedopté le tertier cutière de la distance à vol cour d'apar de defertiels e monté dans la teur de mais en 1995 la cour d'apar de distance et elle a permis que les 40 cou de distinction par le partier de la permis que les de des de des de partier à la partier de la permise et elle a permis que les 40 cou d'ain contratte de la permise et elle a permis que les 40 cou de distinction par le partier de la permise de la permise de les de des des des de la permise de la permise que les des des de la permise de

cour d'appel fédérale a énoncé dans la cause éclamaioque log que écid érait contrair à la prasidique et elle a permis que les 400 éclomètres soient tripués être le chranin normal le plus court entre le doministration de la companie de la companie de la court entre deux points. Cer a poprio pelu de l'antimi anno nouvelle écletaration des années antériteures en se fondant sur cette interprétation. En 1996 suit question et à republic peut è de mayaris dont que mondélla diques a nouvelle demour fui 42 len plus pris du san lun de trosad por la cout, ell portugues de déminisquement annosairen par le movariste (bien qui il un romum portugues). En pris plus pris du san lun de trosad por la cout, ell prinques de déminisque de pris de san lun de trosad por la cout, ell prinques de la contra de la contra de la contra de trosad por la cout, ell prinques de la contra de la contra de la contra de son la contra de trosad por la cout, ell prinques de la contra de la co

(14) Revenue Canada encourage la unécelaration volonistievo des contrubtables qui n'on pas acquiret leurs impôtes. Lossque le contrubable et non Revenue Canada amoitee le processus, le contrabuble et non Revenue Canada amoite le se téruite les antérions en fournissante en permier l'impôte et les intérêtes et évitet les actuation à la moite des destinon à au pursau local de Revenue Canada, puis en produisante les détaits sus demandes. Lorsqu'aucune déclaration nà été fournie ou lorsque cetre déclaration confrient des éléments faux ou trompeurs, Revenu de roma sur control et la prescription de trois ans) coinset un court temps (sans tenir compte de la prescription de trois ans) coinset un contribusble. Le budget 1995 y a sjoute un autre incitaté, en augmentant les intérêtes sur les impôtes non payés du maintre deux pourcent, soit au torial quarte pourtent au des ranches un terrar present.

dun autre incitatif, an augmentant les intécies suit les impédes non payes du naux presents.

du laux presents.

du laux presents.

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(15.5) la ileunt de punjatain initrasant apparial l'amot du détre d'un culmbulair les cambribules, dansant apparial l'amot du détre d'un culmbulair les cambribules, dansant du change pour tous après l'anut du détre, aveniment et do jours après l'anut du dire, in sonjamité over les dats pour tous de les cambribules que les les les parent de de mariant de contribueble contribueble de l'amount et de l'amount de de l'amount et de de l'amount et l

(77) Then Les used all mopation qui abbattus en 1995, le budget de 1907 a a poport des modifications temporations pais il ligate des exercites financies des modifiers au moporates des modifiers de les societés de personnes, Ces demonstra fortuni ser vailleurs autonomes et les societés de personnes, Ces ou nousil entre apris, A set entre de la figure que a démonstra en 1902 en nousil entre auxie. A set entre de la description de ses modifications a la sertion «trevaun tric d'une contration».

(19) Le texte en halique hisdique les changements por rapport au guide de

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Terre-Porton, Novelle du novement systems from it out post nevere dis adoptis duris bent from the collection.

forme desenitive.

plus des limites normales de contribution. Le budger 1995 a modifié ces regles. Docénsyant, la sormar canaférable dans un REÉR est limitée à 2000 § pour chaque amée de service avant 1996, plus I 300 § pour datque amée de service avant 1998 pour laquelle l'employe na pas acquis de prestation aux retmes d'un régime de (II) Les empleyores recevant des allocations forfaitaires de séparation de retraite pouvaient les déposet dans un REBR et cela en ou de retraite pouvaient les déposet dans un REBR et cela en

unees brecedentes.

culiers peuvent maintenant demander des temboursements, ou des demandet une tévision de leut déclaration de revenus de 1985 ou des (9) Règles visant à favoriset l'équité facale — Le projet de loi C-18, est devent de loi of L'Héden de l'équité facale de la boint air de la boint air de la boil de modifications à diverset depositions administratives de la boil de l'impôt sur le revenu. En vertu de cette législation fédérale les parti-

intries pour rajonales.

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Prodounnet est modifice apres le 20 novil 1997 pour réviers le somme des pour objournements pour egloure.

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Ces modifications en touchent pas le prusous aliministires vorsites au conjoint et impossibles dans révis du remaine déductibles du response de la proposition de la

La décision se fondant une pa rompositoure aux natural con dontonne. La décision se fondant sur la conditation que Mirar Elinbaudesu ciait victime de discrimination quant à sa situation de famille: elle grande aux propés aux les autration de de autres granders qui ne sont pas les patents mais qui ont la garde, relle une grande pas les patents mais qui ont la garde, relle une grander pas les patents mais qui ont la garde cerca décision en 1995 et el acour superiorne du Canada a sazinte que la décision en 1995 et el acour superiorne du Canada a sazinte que la décision en 1995 et el acour superiorne du Canada a sazinte que la décision en 1996 et la contro superiorne de la contro de la con

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begingt in aeruniesgement important des programmes axés sur les familles qui ont des enfantes. Depuis 1993, le système des alloca-les familles et et des crédits d'impôt tembousables et non tem-boureables à l'égard des enfants admissables a été climiné et templacé par une prestation mensuelle non imposable verée eau patents admissibles. La prestation annuelle varie en fonction du nombre d'en-fants et du revenu familial comme suit: justifur la déduction.

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(6) Déductions pour les personnes à drarge — La Loi permet aux parents edibasantes qui apportent le soutien à un enfant de moins de 18 ans (ou physiquement ou mentalement invalide) de cédamer un crédit qui correspond au crédit disponible à un contribuable dont le conjoint est à dange. Cet a fait Pobjet d'une poursante en beste le conjoint est à dange. Cet a fait Pobjet d'une poursante en beste la create à le fait de la Charte des droits et librates la masse de la fait paparence permet nantennant à la conferie en appet et et la détention pour un enfant qui la paparence permet nantennant à poutre en actue de la chial au sans Certe cause a été porties à la masson bien que l'enfant ait la paparence permet se le la contrait au contribuable de brieffeitet de la détention puur un enfant qui pour le charge à la confere a parent se de la contrait de la chial de la contrait de la charge de deutre de neur de cette défanter la deutre doire minispage de de contrait et de la charge de de la contrait de la charge de des de la contrait de la charge de des années antérieures. En vertur des et cette définition élassifie doirent emrisaget de de contrait de la charge de des années antérieures. En vertur de cette définition et de la coirent a moursait les déclarations des années antérieures. En vertur des dispositions d'éctuit des dispositions d'échaisions de la moursait le déclarations de santées antérieures. En vertur de cette déspassitions de déclarations de des années antérieures. En vertur de cette déspassitions de déclarations de des années antérieures. En parent de des dispositions d'éctur de santéer à moursait le déclarations de des années antérieures. En vertur de cette de la charge de la contrait de des dispositions d'éctur de santéer à moursait le déclarations de des années antérieures et la contrait de la charge de de la char

conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas assujetti à l'impôt sur le revenu du (5) Il n'onizre pas de traité qui lie le Québec à un pays étranger, et le Règlement d'application 488BI d'onnome effer au Québec et le Règlement d'application 488BI donnome effer au Québec aux principes insertie dans les traités signés par le Canada. Par aux principes insertie dans les traités signés par le Canada. Par

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(4) Le province de Québec prélève son propre impôt sur le revenu des particuliers. Les driffres entre guillemets «» renvoient aux arut-leze correspondant à la Dei sur les impôts du Québec. Pour des ratisons d'ordre constraintonnel, le Québec ne prélève aucun impôt sur le revenu locarif ou les autres revenus des non-résidents; il n'existe donc pas d'articles correspondant dans la Loi sur les impôts du Ondre.

cercers: a sistent, nous aboute less causes pertitiventes pour nos practices erre existon, nous avons aloute less causes bertitiventes pour nous apprairable deutif. Dans le aux comparables versées à des employés pour trait semble doutif. Dans le cause Ritte du Journal 1003 de aux mandaires de suit management en la management de comparable que des unitéts por l'employé dout a saint en des marières poi l'employé dout le manuel des marières pour l'employé dout le des marières pour l'employé dout le même au mentant et l'employé dout le des marières pour l'employé dout le même au méndoir de marière pour l'employé dout le même au méndoir de l'employé dout le même au méndoir de l'employé dout le même au méndoir le l'employé dout le même au méndoir de l'employé dout le même au méndoir de l'employé dout le même au méndoir le l'employé dout le même l'employée dout le l'employée dout l'est l'employée au même l'est l'employée dout l'est l'employée dout l'est l'employée au l'est l'employée dout l'est l'employée de l'employée dout l'est l'employée de l'emplo

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vocable femain opotesseures.

(2) Dans le textre, nous menionnons phraiseurs bullerins d'interprêta-tion publicé par Revenu Canada, Impôc, Ces bulletins sont indiqués par un munéno soit par esemple «IL-ZMIA», Au Quaboc, des bulletins eamblablees sont aussi publiés et ils sont indiqués selon le même principe, soit par exemple «IMPISO-1». Les bulletins d'interprétation n'ont pas force de loi mats ils représentent la position du Ministère à un noment donné.

(I) TOUS LES RENVOIS SE RAPPORTENT À LA LOI DE L'IMPÒT SUR LE revenu, sauf indication contraire. Dans le Guide, «ii» ou «elle» renvoir su contribuable sauf indication contraire. Pour ne pas alourdui le joir su contribuable sauf indication que le terme uptofesseur» représente aussi le voie au considéreors que le terme uptofesseures. Vocable férminin rendécesseures.

NOTES PRÉALABLES